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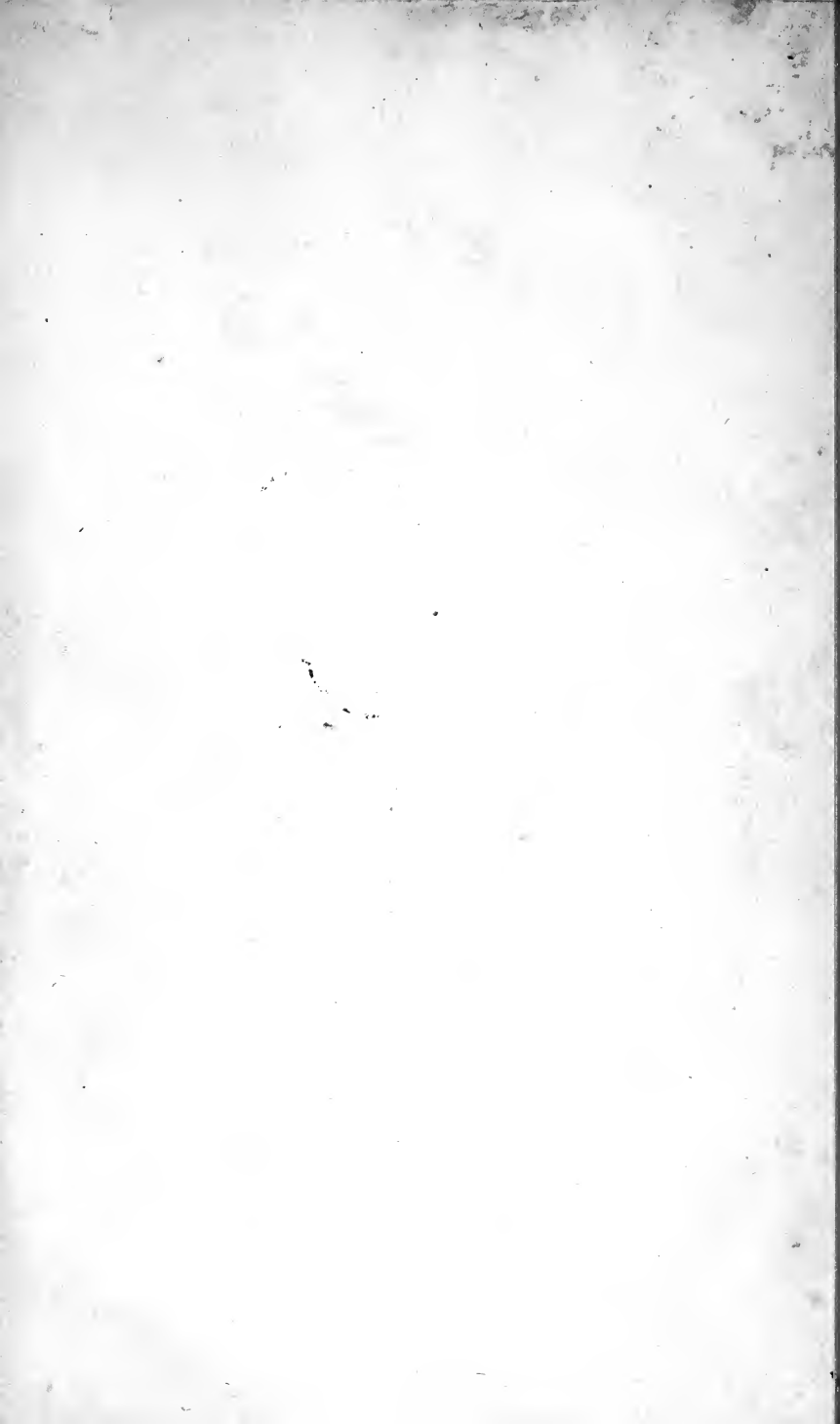








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# *Vedigalium Systema :*

O R,

A Complete VIEW of that Part of the  
REVENUE of *Great Britain*, com-  
monly called CUSTOMS.

## W H E R E I N

- I. The several Branches of that Revenue are distinctly Treated of, and Explain'd by Examples.
- II. The Manner and Method of Computing both in the Customhouses, and at the Water-side, are Demonstrated; With Rules, Directions, and Variety of Tables, for the more certain and expeditious Operations.
- III. The Rates of all Merchandizes Inwards, and the Net Duties to be Paid or Secured at Importation, or Drawback on Exportation in Time, on all Goods whatsoever, both Rated and Unrated, are exactly and carefully Calculated, with References respectively for Working and Proving them; And likewise the Rates and Duties payable Outwards and Coastwise.
- IV. The Laws relative to the Customs, Navigation, and Trade, are Abstracted under proper Heads in Alphabetical Order; With Lists of Goods Prohibited to be Imported or Exported, and of the Legal Ports, Members, and Creeks in *Great Britain*, a Table of Fees, and several other useful Tables.

The Whole

Digested in a Plain and Easie Method for the Benefit of the Officers of the Customs, and of all concern'd in Trade.

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By WILLIAM EDGAR, Inspector General of the  
Ports in NORTH BRITAIN.

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LONDON, Printed for the Author by John Baskett, Printer to the Kings most Excellent Majesty, And by the Assigns of Thomas Newcomb, and Henry Hills, deceas'd. And sold by Andrew Bell in Cornhill, Samuel Clerk in Burchen-lane, and Thomas Vernon, and John Osburn in Lumbar-d-street. 1714.

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# P R E F A C E.



*HO' there is nothing in this Kingdom which should be so carefully Studied and universally Known, as the Duties payable upon Export and Import, with the respective Laws and Regulations in Trade, yet by reason of their Variety, different Commencements, Continuances, &c. they are become Intricate, and by the Generality of Traders very little understood.*

*To set these Matters in a clear Light for the Use and Benefit both of the Officers of the Customs and Traders, is the Design and Occasion of the following Sheets.*

*This Preface is chiefly to acquaint the Reader,*

*First, That this Treatise was at the Press while the Parliament was Sitting, and as it was thought some Alterations would have been made in the Duties of French Goods and Unrated East-India Goods, they were both reserv'd for the Appendix.*

*Secondly, That the Fourth Partition is so contriv'd as to be a General Index both*

# P R E F A C E.

*to the Laws, and to the Principal Matters contain'd in the Book, wherein Endeavours have been used to place and express every Thing in as plain, methodical, and succinct a Manner, as the Nature of the Subject would allow. And*

*Thirdly, To pray Reference to the Appendix for Computing the Duties on Books, Paper, Linen Chequered, Striped, Printed, Stained, or Dyed; Maps, Paper, Prints, Sope, Starch, and Tobacco: Where likewise are noted any other Alterations made by this present Parliament, for rendring this a Complete System of the Customs to the End of the last Session.*

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I N T R O -



# INTRODUCTION.

**T**HE great Difficulty that attends the Knowledge of the Customs, especially the Computation of the several Duties payable upon Importation or Exportation, arises chiefly from the many Branches of that Revenue, which are all to be kept separate and distinct, for the Uses and Purposes to which they are respectively applicable, from the Multiplicity of Statutes relative to the same, and from the frequent Alterations by subsequent Additional or Explanatory Acts, or by Repealing, and sometimes again Reviving Clauses in several of them, according to the Exigencies or Emergencies of the Nation, or as they were found to be Good or Bad in their Consequences.

Hence it happens, that the Laws relating to the Customs, Navigation, and Trade (which should be as generally understood, as their concern is almost Universal) are thoroughly known to very few, so that the fair Trader is too often a Stranger to the Encouragements with which he stands Privileged, and what was justly design'd a Punishment to wilful Transgressors, falls sometimes to the share of the Innocent.

To avoid therefore the Confusion that (in my humble Opinion) would attend a Narrative of all the Laws, which have been made relating to the Customs, and when and how Repealed or Altered, and to render this Essay both Portable and Perfect, I neither run back into an Inquiry what Laws were peculiar to *England*, or *Scotland* consider'd abstractedly before the Two Kingdoms were United (because by that Treaty the Laws of *England*, with respect to the Customs, took place throughout the whole United Kingdom) nor touch upon such as are Expir'd, Repeal'd, or Alter'd (further than by way of Reference in enumerating the successive Continuations of the several Duties, &c.) but consider such only as are in Force, and that too in such Order, as to avoid Repetitions as much as may be, and that every thing may be readily turn'd to under the General Head to which it has the most native relation.

# INTRODUCTION.

The Method then whereby 'tis propos'd to make you best acquainted with the Customs, (by which is meant the several Duties payable to the Crown upon Goods Imported, Exported, or Brought Coastwise) shall be,

1. By Treating of each Branch of that Revenue distinctly and severally, their respective Continuations, Approbations, and Regulations, with proper Remarks and Examples upon each.

2. By shewing the Method and Manner of Computation in general, both within Doors, and at the Waterfide, and assisting you with variety of useful Directions, Rules, and Schemes for your more Expeditious and Certain Operations.

3. By furnishing you with a Complete Book of Rates, wherein you have not only the Rates of all Merchandizes, as settled by 12 Car. 2. c. 4, &c. Alphabetically dispos'd, but likewise the Total Amount of the Net Duties to be Paid or Secured, both by Natives and Foreigners at Importation, and the Sums to be Drawn back respectively on Exportation in Time upon all Goods whatsoever, Rated or Unrated, exactly and carefully Calculated to the Twentieth Part of a Penny; with References to a Table at the End thereof, directing respectively to the particular Branches Composing those Sums: Also the Rates and Net Duties payable Outwards and Coastwise.

4. By giving you a List of all Goods Prohibited to be Imported, and Exported, and their Penalties, with an Abstract of the Laws in Force relating to the Customs, Navigation, and Trade, to the End of the First Session of Parliament, *Anno Regiæ 12 & 13.* dispos'd under proper Heads in the order of the Alphabet, and a Table of Fees, and of the Lawful Ports, Members, and Creeks in *Great Britain.*

## PARTITION I.

*The Branches of the Revenue at present payable to Her Majesty in Great Britain on Goods and Merchandizes Imported, Exported, and Brought Coastwise, are as follows, viz.*

N <sup>o</sup>		Vide Page.
1	<b>C</b> USTOMS	3
2	New Subsidy	11
3	One third Subsidy	13
4	Two third Subsidy	<i>ibid.</i>
5	Impost on Wines	14
6	Impost on Tobacco	16
7	Impositions—1690.	18
8	Impositions—169 $\frac{2}{3}$	22
9	New Duties on Whalefins	25
10	15 per Cent. on Muslins	26
11	New Duties on Coffee, Tea, &c.	27
12	Additional Duty on Coffee, Tea, Drugs, &c.	<i>ibid.</i>
13	Second 25 per Cent. on French Goods	30
14	Coynage	<i>ibid.</i>
15	Prizage	31
16	Butlerage	32
17	New Duty on Pepper, Raisins, and Spicery	<i>ibid.</i>
18	New Duty on Candles Imported	33
19	New Duties on Coals, Culm, and Cynders	<i>ibid.</i>
20	Subsidies Outwards, and Additional Duty on Coals and Candles	34
21	New Duty on Hops Imported	37
22	New Duty on Hides, Skins, &c. Imported	<i>ibid.</i>
		23 Ad-

N <sup>o</sup>		Vide Page.
23	Additional Duty on Hides, Skins, &c. Imported—	39
24	New Duty on Paper, Sope, &c. Imported—	41
25	Excise on Salt—	43
26	Excise on Liquors Imported—	44
	For the Duties granted 12 & 13 A.—	320

In ranging the Branches, the Order is Observ'd in which they are accounted for in *North-Britain*, and not of the Time in which they were granted.

N.B. The Branch of Customs, comprehending Old Subsidy, Petty-Custom, and Additional Duty, they are Numbered as in Page 195, 306 & 318.

N<sup>o</sup> I. — Customs.

12 *Car. 2. cap. 4. §. 2.* **W**ERE granted } from the 23<sup>d</sup> } — during the Kings Life.  
of June, 1660 }

1 <i>J. 2. —</i>	1. —	4. From 6 February, 1684	— during His Life.
1 <i>W. &amp; M. —</i>	14. —	2. From 5 Novemb. 1688	— to 25 Decemb. 1689
<i>Seff. 2. —</i>	3. —	2. Thence continued	— to ditto — 1690.
2 <i>W. &amp; M. —</i>	4. —	2. Thence	— to ditto — 1694.
6 <i>W. &amp; M. —</i>	1. —	2. Thence	— to ditto — 1699.
8 & 9 <i>W. 3. —</i>	20. —	1. Thence	— to 1 August — 1706.
1 <i>A. —</i>	13. —	1. Thence	— to ditto — 1710.
5 <i>A. —</i>	27. —	1. Thence	— to ditto — 1712.
6 <i>A. —</i>	11. —	1. The one half	— to ditto — 1808.
6 <i>A. —</i>	19. —	1. } The other half }	— to ditto — 1714.
7 <i>A. —</i>	7. —	28. }	— thence for ever.

By 6 *A. c. 11. §. 6.* the one half of the Customs is appropriated for the payment of *l. 1,280,000* — borrowed for the Service of the Year, 1708. and by 7 *A. c. 7. §. 33.* the other half (with other Duties in that Act enumerated) is made a General Security to the Bank of England, for Circulating Exchequer Bills, and Payment of the Interest with 3 *per Cent. per Annum*, and other Uses therein mentioned.

As to the Uses and Purposes to which the Customs, or any other Branch of the Revenue, stood appropriated by former Acts, I refer to the Acts themselves, and for Brevity take Notice of the last Appropriations only.

For the better Collecting and Levying the Customs (and other Duties subject to the same Regulations) the following Acts are, by the said 7 *A. c. 3.* with Reference to 5 *A. c. 27.* made perpetual.

Act to Prevent Frauds and Concealments. &c. — 12 *C. 2. Cap. 19.*

Act for Preventing Frauds and Abuses, &c. — 13 & 14 *C. 2. — 11.*

Act for the Improvement of Tillage, &c. — 22 *C. 2. — 13.*

Act for Encouragement of the Greenland Trade, &c. — 25 *C. 2. — 7.*

Additional Act for the Improvement of Tillage, &c. 1 *J. 2. — 19.*

Act for Lessening the Duties upon Tin, &c. — 8 & 9 *W. 3. — 34.*

Act for Encreasing the Duty upon Lustrings, &c. 9 & 10 *W. 3. — 30.*

There are likewise several other relative Acts, viz.

Act of Navigation — 12 *C. 2. — 18.*

Act against Importing Wooll-Cards and Wire — 13 & 14 *C. 2. — 19.*

Act for Encouragement of Trade — 15 *C. 2. — 7.*

Act against Importing Foreign Cattle and Fish — 18 *C. 2. — 2.*

Additional Act against the Importation of Cattle — 20 *C. 2. — 7.*

Act for Preventing Dangers from Popish Recusants — 25 *C. 2. — 2.*

Act against Importing Cattle from Ireland — 32 *C. 2. — 2.*

Act against Importing Gunpowder, &c. without } 1 *J. 2. — 8.*  
Licence — }

Act to Encourage Building Ships, 1 *J. 2. c. 18.* And several other Acts.

Under the Title of Customs, otherwise called the Subsidy of Tonnage and Poundage, continued as above, are comprehended the following Duties, which I shall handle severally, because they are returned separately by the Collectors.

Old Subsidy, or Subsidy Inwards.

Petty-Customs.

Additional Duty on Wines, &c.

Composition on Petty-Seizures.

Subsidy Outwards, and *Mediterranean-Duty* of 1 per Cent.

But Note, That by 5 A. c. 27. the Customs were from the 1st of August 1710. continued upon Goods Imported only; so that the Duty which arose from Subsidy Outwards, and the Mediterranean Duty of 1 per Cent. ceased from that time till 8 March, 1710, when by 9 A. c. 6. it was revived, and made applicable, with the Additional Duty on Coals and Candles, to different Uses from the Customs, and therefore falls properly to be considered along with that Duty (Branch No 20.) to which I refer.

## Old Subsidy.

**T**His Duty is sometimes called Subsidy Inwards, and frequently the Subsidy of Tonnage and Poundage.

Tonnage is a Duty payable to the Crown upon all (a) Wines Imported, except (b) Prizage-Wines, and is payable in Ready Money without any Discount. But by the 8th Rule in the Book of Rates, abstracted under the word *Wine*, Part. IV, if the Merchant choose to enter his Wines unfilled, that is, to pay Duty for the Casks as full, without filling them up, he has an Allowance of 12 per Cent. for Leakage.

(c) Perry, Rape of Grapes, Syder, Syder Eager, and Vinegar, are likewise subject to the same Regulation, with respect to this Duty and Petty-Customs only, (d) except Vinegar, which is chargeable with the old Impost as well as Wine.

The Old Subsidy on Wine is thus wrought :

Suppose 1 Ton of *Spanish* Wine unfilled Imported into the Out-Ports by a *British* Merchant in a *British* built Ship.

Turn to the Act of *Tonnage and Poundage*, (e) or to the Wine-Table, Part II. and there you will see such Wine charged at l. 1. 10. — the But filled up, and consequently the Ton at ————— 3. — —  
12 per Cent. for Leakage ————— 7. 2 $\frac{1}{4}$

Net Duty ————— l. 2. 12. 9 $\frac{3}{4}$

N.B. Where in the Acts relating to the Customs, &c. made in England, before the Two Kingdoms were United, the words England or English are mentioned, they are here called Britain and British. That in the several Examples or Computations here made use of, I seldom descend below a Farthing, being the least piece of Coin current in

(a) 12 Car. 2. c. 4. §. 1.

(b) ————— §. 15.

(c) 13 & 14 Car. 2. c. 11. §. 25.

(d) 1 J. 2. c. 3. §. 2.

(e) 12 Car. 2. c. 4. §. 1.

England, *except in the Third Partition, where the Net Duties to be paid or drawn back, are Calculated to the Twentieth part of a Penny, Poundage (f) is a Duty of 5. per Cent. on all Goods Imported (except those lyable to the Tonnage-Duty) or 12 d. for every Pound Value, according to the respective Rates Charged on them in the Column of Rates, in the Third Partition, where the Goods are Rated; or if they are not Rated, according to their Value and Price, to be ascertained by the Oath of the Merchant-Importer, (g) except East India Goods, which being under special Regulations and Priviledges, with respect to this and all other Duties, I shall speak of them Fully under the Second Partition, and not before.*

It is payable in Ready Money, and has a Discount of 5. per Cent. except upon the following Particulars, *Viz.*

Barley hull'd, or	} in Drugs (b) —————	} On which there is no Discount.
Pearl Barley —		
Corn when the Subsidy is taken by	} —————	
the Act of Tillage (i) —————		
Wheat when the Subsidy is taken by	} —————	
the Act of Trade (k) —————		

The Poundage Duty is to be Wrought according to these Two Examples :

15 lb Italian wrought Silk	1200 lb Tobacco British
in a British Ship — l. 1. 5. —	Plantation — l. 5. —
5 per Cent. Discount — 1.3.	5 per Cent. discount — 5. —
Net Subsidy — l. 1. 3. 9.	Net Subsidy — l. 4. 15. —

For the Example of Silk turn to the Letter S. in the Third Partition, and there you will find Wrought Silk of the Manufacture of Italy, Imported thence in British Ships, rated in the first Column at l. 1. 13. 4. the Pound Weight (being the Value of the Silk, not the Duty) whereof the 20th part (or 5 per Cent. or 12 d. in the Pound, which are all the same) is l. — 1. 8. per Pound, and consequently for 15 lb l. 1. 5. — as above, out of which taking 5 per Cent. for prompt Payment, there remains Net l. 1. 3. 9.

Tobacco is wrought after the same manner, by turning to the Letter T. where you will find it charg'd at l. — 1. 8. per Pound, being the Value likewise, whereof the 20th part is 1 d. per Pound, (being the Gross Old Subsidy) and consequently for 1200 lb l. 5. — — from which deducting 5 per Cent. for ready Money remains Net l. 4. 15. —

And so for all other Poundage Goods whatsoever.

Note, That Ships taken as Prize, and regularly Condemned in the Court of Admiralty, pay 5 per Cent. ad Valorem for this Duty, and according to Practice, are liable to no other Duty whatsoever.

Tho' the Rates of all Goods, according to which the Old Subsidy is to be now taken, as above, be exactly set down in the Third Part. of this Book, yet in regard several of them differ now from what they were, when first granted, (l) and that the New Subsidy, and other

(f) 12 Car. 2. c. 4. §. 1.  
(g) 2 & 3 A. c. 9. §. 7.  
(h) 22 Car. 2. c. 13. §. 3.

(i) 22 Car. 2. c. 13. §. 1.  
(k) 15 Car. 2. c. 7. §. 17.  
(l) 12 Car. 2. c. 4. §. 6.

Impositions, or New Duties, have a reference to the Old Rates, not the present; here follows a List of them:

Barley hull'd, and Pearl Barley, was formerly rated at *l. 1* — — but by 22 *Car. 2. c. 13. §. 3.* was altered to *l. 5* — —

Diamonds, &c. was discharged, 4 & 5 *W. & M. c. 5. §. 2.* (by the Words, *In lieu of all Impositions, &c.*) and they stood then Chargeable with the Impost 169<sup>2</sup>/<sub>3</sub> only; but the New Subsidy 9 & 10 *W. 3. c. 23. §. 4.* being posterior to that, and charging all Goods with 12 *d.* in the Pound, as they stood rated in the Old Book of Rates; Diamonds, &c. being in that Book rated at *l. 10* — — for every *l. 100* — — Value, became liable to the New Subsidy accordingly.

Drugs was formerly rated  $\frac{1}{3}$  only of the Rates in the Third Partition, but by the 8 & 9 *W. 3. c. 34. §. 2.* they were charged with treble the Value, and stand so rated now in the Third Partition; except Dying Drugs, §. 3. whereof the Rates continue as at first.

Ginger of the *West-Indies* in *Grocery-Wares*, was formerly rated at 16 *d.* per Pound; but by 9 & 10 *W. 3. c. 23. §. 11.* is to pay 12 *d.* the Hundred weight for each Subsidy.

Oyl voc. Train Oyl, of Foreign Fishing, was formerly rated at *l. 50* — — per Ton, but by 25 *Car. 2. c. 7. §. 1.* it was advanced as it now stands rated in Part. III.

Perry was formerly *ad Valorem* — —

Rape of Grapes was formerly Rated at 3 *l.* per Ton — —

Syder and } was formerly rated at

Syder Eager } 4 *l.* per Ton — —

Vinegar was formerly Rated at 5 *l.* per Ton — —

but by 13 & 14 *Car. 2. c. 11. §. 25.* brought under the Regulation of Tonnage.

Whalefins of Foreign Fishing was formerly Rated at 100 *l.* the Ton, but advanced to what you now find in the Column of Rates in the Third Partition, by 25 *Car. 2. c. 7. §. 1.*

Corn at certain Prices, was by the Act of Tillage, 22 *Car. 2. c. 13. §. 1.* altered, as follows, *viz.*

		Rates					
		Formerly.			Now.		
Prices.							
Beans	Not exceeding 28 <i>s.</i> per Quarter at the Place of Importation, the Quarter — — — —	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
		1	6	8	16	—	—
Buck Wheat	Exceeding 28 <i>s.</i> but not 40 <i>s.</i> the Quarter — — — —	—	5	—	16	—	—
	Not exceeding 32 <i>s.</i> per Quarter at the Place of Importation, the Quarter — — — —	2	—	—	16	—	—
Malt and Barley	Not exceeding 28 <i>s.</i> per Quarter, the Quarter — — — —	1	6	8	16	—	—
	Exceeding 28 <i>s.</i> but not 32 <i>s.</i> per Quarter, the Quarter — — — —	—	5	—	16	—	—

The



The Old Subsidy on	Oats, not exceeding 16 s. <i>per</i> Quarter, the Quarter	L. 4 —	l. 5 6 8
	Pease, not exceeding 40 s. <i>per</i> Quarter, the Quarter	— 4 —	16 — —
	Rye {	Not exceeding 36 s. <i>per</i> Quarter, the Quarter	1 6 8 16 — —
		Exceeding 36 s. but not 40 s. the Quarter	— 5 — 16 — —
	Wheat {	Not exceeding 44 s. <i>per</i> Quarter, the Quarter	2 — — 16 — —
		Exceeding 44 s. but not 2 l. 3 s. 4 d. the Quarter	— 6 8 16 — —

All Goods (a) Exported in the time limited by Law (a Table whereof for this and all other Duties you have, Part. II. ) having paid the Old Subsidy at Importation, Drawback the Moiety or exact half by Debentures regularly made out, (b) and sworn to by the Importers and Exporters, (c) or their known Agents or Servants ( Discounts or other Allowances made at Importation (d) always first deducted ) except the Particulars under mentioned, which Drawback, as follows, *viz.*

Alamodes and Luffrings (e)	_____	} Nothing
Cable Yarn (f)	_____	
Coffee (g)	_____	
Cordage (h)	_____	
Hops foreign, to Ireland (i)	_____	
Iron and Steel foreign, (k) and Wares made thereof (l)	_____ } To the British Plantations in America	
Mum foreign (m)	_____	
Pepper (n)	_____	
Tea from the East Indies (o)	_____	
Wrought Silk, Bengalls, Stuffs made or mixed with Silk, or Herba and all Callicoos stamped, &c. (p)	_____ } Of East India, China, or Persia	

Cutrans the 112 lb (q)	_____	l.	s.	d.
Logwood the Ton (r)	_____	3	16	3 10

- (a) 12 Car. 2. c. 4. R. 2.  
 (b) 4 & 5 W. & M. c. 15. §. 13.  
 (c) 2 & 3 A. c. 9. §. 14.  
 (d) 13 & 14 Car. 2. c. 11. §. 12.  
 (e) 8 & 9 W. 3. c. 36. §. 5.  
 (f) 6 A. c. 19. §. 13.  
 (g) 10 A. c. 26. §. 38.  
 (h) 6 A. c. 19. §. 13.  
 (i) 9 A. c. 12. §. 27.

- (k) 9 A. c. 6. §. 54.  
 (l) 2 & 3 A. c. 9. §. 12.  
 (m) 1 W. & M. c. 22. §. 4.  
 (n) 8 A. c. 7. §. 11.  
 (o) 10 A. c. 26. §. 38.  
 (p) 11 & 12 W. 3. c. 10. §. 10.  
 (q) 12 Car. 2. c. 4. R. 6.  
 (r) 13 & 14 Car. 2. c. 11. §. 27.

Perry (f) \_\_\_\_\_  
 Rape of Grapes \_\_\_\_\_  
 Syder \_\_\_\_\_  
 Syder Eager \_\_\_\_\_  
 Vinegar \_\_\_\_\_  
 Wines (t) \_\_\_\_\_

		<i>l.</i>	<i>s.</i>	<i>d.</i>
The } Ton }	Fill'd, all, but-	1	—	—
	Unfill'd, all, but-	—	17	7 $\frac{1}{2}$

Wrought Silk; except *East India* (u) \_\_\_\_\_ Two thirds  
*Note by R. in the Margent, is meant Rule in the Book of Rates,*  
*whereof the Substance is, among other Laws, to be found in Part. IV.*  
*abstracted under proper Heads.*

(f) 13 & 14 *Car. 2. c. 11. §. 25.*  
 (t) 12 *Car. 2. c. 4. R. 4.*

(u) 12 *Car. 2. c. 4. §. 6. Letter S.*

## Petty-Custom,

Otherwise called Aliens Duty, and sometimes Navigation Duty, is a Duty payable Inwards by Strangers (a) on all Goods; and by *British* (b) on certain enumerated Goods, when Imported in Foreign Bottoms, over and above what is payable for the same Goods, if they were Imported by Subjects in *British* built Ships, and consists likewise of Tonnage and Poundage: For the Aliens Duty, payable on Goods Exported, is now taken off. *Vide Aliens, Part. IV.*

Tonnage is a Duty payable (c) on all Wines, except (d) Prizage-Wines, and on (e) Vinegar, Syder, Syder Eager, Rape of Grapes, and Perry, Imported as above, and is 30 s. *per* Ton filled, or *l.* 1. 6. 4 $\frac{1}{2}$ . unfilled, (f) (12 *per Cent.* being allowed for Leakage on this Duty also) payable in Ready Money without any Discount.

Poundage (g) is a full Fourth part of the Old Subsidy before the 5 *per Cent.* be taken off, or Three pence in the Pound upon all Goods Imported by Strangers (except Wines, &c. as above) according to the Rates respectively charged in the first Column of the Third Partition, or any other Duty payable by *Charta Mercatoria*.

It is likewise payable upon (h) the following Goods, when Imported in a foreign Ship, though they actually belong to *British*. *Viz.*

Aqua vitæ	Figs	Rozen	And all Goods of
Balks	Flax	Salt	the Growth, Pro-
Boards	Hemp	Spars	duction, or Ma-
Brandy	Masts	Sugar	nufacture of <i>Mus-</i>
Capravens	Olive Oyl	Sugar-Candy	<i>covia, Russia, or</i>
Corn and Grain	Pitch	Tar	<i>Turkey, (i) ex-</i>
of all sorts	Pot-ashes	Timber	cept Seal-Oyl of
Currans	Prunes	Wines, Vinegar,	and from <i>Russia</i> in
Deals	Raisins	&c. as before.	<i>British</i> built Ships.

(a) 12 *Car. 2. c. 4. R. 12.*  
 (b) 12 *Car. 2. c. 18. §. 9.*  
 (c) 12 *Car. 2. c. 4. §. 1.*  
 (d) Ditto — *§. 15.*  
 (e) 13 & 14 *Car. 2. c. 11. §. 25.*

(f) 12 *Car. 2. c. 4. R. 8.*  
 (g) Ditto, *R. 12.*  
 (h) 12 *Car. 2. c. 18. §. 9.*  
 (i) Ditto — 16.

By 12 C. 2. c. 18. §. 5. Fish Imported, not being caught in Vessels belonging to *Britain*, and cured by *British*, are lyable to double Aliens Duty, or half the Gross Old Subsidy, but so much of that Act as respects Fish-Oyl, Blubber, and Whalefins is altered, by 25 C. 2. c. 7. §. 1.

This Duty is payable in Ready Money, without any Discount, and is so Plain, it needs no Example.

If the Goods be Exported within the time limited by Law, they Drawback, as follows, *Viz.*

Currans the 112 lb ( <i>k</i> )	l. — 1. 1 $\frac{1}{2}$
Perry ( <i>l</i> )	<div style="display: inline-block; vertical-align: middle; font-size: 4em; line-height: 1;">}</div> <div style="display: inline-block; vertical-align: middle;">                     The { Filled, all but — 5. —                      Ton { Unfilled, all but — 4. 4 <math>\frac{1}{2}</math> </div>
Rape of Grapes	
Syder	
Syder Eager	
Vinegar	
Wines ( <i>m</i> )	Nothing.
All other Goods	

( *k* ) 12 Car. 2. c. 4. R. 6.  
 ( *l* ) 13 & 14 Car. 2. c. 11. §. 25.

( *m* ) 12 Car. 2. c. 4. R. 4.

## Additional Duty,

IS payable ( *a* ) on the following Goods :

Wines, ( *b* ) except Prizage { *Spanish* — l. 4. — — } *per Ton.*  
 Wines, *viz.* — — — { all other — 3. — — }

Tobacco of the *British* Plantations 1 d. *per* Pound weight.

Linen ( *c* ) except *Irish* Linen, — — — } a Moiety of the Old  
 Wrought Silks ( *d* ) except from *East India* } Subsidy.

The Duty on Wines, being under the Regulation of Tonnage, has ( *e* ) an Abatement of 12 *per Cent.* for Leakage, if the Wines be Entered unfilled, ( *f* ) and may be Bonded payable at Nine Months from the time of Importation ( which is commonly reckoned from the Masters Report, or Entry of his Ship ) with a Discount of 10 *per Cent.* *per Ann.* ( which for Nine Months is 7 and  $\frac{1}{2}$  *per Cent.* ) in case the Merchant pay Ready Money : Example.

Filled — — — — —	One Ton <i>Spanish</i> Wine — — — — —	Unfilled.
l. 4. — — — — —	Additional Duty — — — — —	l. 4. — — — — —
	12 <i>per Cent.</i> for Leakage — — — — —	9. 7 $\frac{1}{4}$
		l. 3. 10. 4 $\frac{3}{4}$
— 6 — — — — —	7 $\frac{1}{2}$ <i>per Cent.</i> for prompt payment — — — — —	— 5. 3 $\frac{1}{4}$
l. 3. 14. — — — — —	Net Duty — — — — —	l. 3. 5. 1 $\frac{1}{2}$

( *a* ) 12 Car. 2. c. 4. §. 13.  
 ( *b* ) Ditto — §. 15.  
 ( *c* ) 7 & 8 W. 3. c. 39. §. 1.

( *d* ) 11 & 12 W. 3. c. 10. §. 10.  
 ( *e* ) 12 Car. 2. c. 4. R. 8.  
 ( *f* ) 12 Car. 2. c. 4. §. 13.

But

But if the Merchant were to give Bond for this Duty, then Bond must be taken for *l.* 4. — — if filled, or *l.* 3. 10. 4  $\frac{3}{4}$  if unfilled.

Tobacco, Linen, and Wrought Silks, are under the Regulation of Poundage Goods, and may be Bonded, the first at Nine Months from Importation, with a Discount of 10 *per Cent. per Annum*, in case the Money be paid down, which for Nine Months is 7 and  $\frac{1}{2}$  *per Cent.* the other two at Twelve Months from Importation, with a Discount of 10 *per Cent.* for Prompt Payment, and are thus wrought,

Examples.

15 lb Italian Wrought Silk as in page ( 5 )	} <i>l.</i> 1. 3. 9.	1200 lb Tobacco as in p. ( 5 )	} <i>l.</i> 4. 15. —
$\frac{1}{2}$ is the Gross Additional Duty — <i>l.</i> 11. 10 $\frac{1}{2}$		7 & $\frac{1}{2}$ <i>per Cent.</i> ready money	} — 7. 2 $\frac{1}{2}$
10 <i>per Cent.</i> ready Money — <i>l.</i> 1. 2 $\frac{1}{4}$			
Net Duty — <i>l.</i> 10. 8 $\frac{1}{4}$		Net Duty — <i>l.</i> 4. 7. 10 $\frac{1}{2}$	

Note, *The Net Old Subsidy is always the Gross Additional Duty of Tobacco ( or Sum to be Secured, if time be demanded for Payment of this Duty ) and the Moiety of the Net Old Subsidy on Linen rated or unrated, and Wrought Silks, is the whole Gross Additional Duty, or Sums to be Bonded, as you may observe by the above Examples compared with Page ( 5 ).*

Upon Exportation of the Goods within the time limited by Law, this Duty is ( *g* ) wholly Draw-back, or the Security vacated.

Except

( *b* ) Alamodes, and Lustrings which Draw-back — Nothing.

( *g* ) 12 *Car.* 2. c. 4. §. 13.

| ( *b* ) 8 & 9 *W.* 3. c. 36. §. 5.

## Composition on Petty Seizures.

ALL Goods Seiz'd by the Officers of the Customs are to be Professed to Condemnation in the Court of Exchequer, and the QUEEN'S Moiety or Share paid in to the proper Officer ( except in the Case of Perishable Goods, 13 & 14 *Car.* 2. c. 11. §. 30. ) before any Writ of Delivery be granted, in which case there is always a Saving for the Officers part; but when the Seizure is so small, that the Custom thereof does not exceed 40 s. the Commissioners have a Power in their Patent to Compound it; The QUEEN'S Moiety whereof is in that case paid in to the Collector of the Port where the Goods lie, and by him Accounted for in his Abstracts and other Accounts, by the name of Composition on Petty Seizures. And tho' ( properly speaking ) this be no Duty, yet in regard it is comprehended under the Title of Customs, and Accounted for as part of that Branch, both by the Collectors, and at the Exchequer, I hope it will not be thought improper to say so much of it by way of Information.

## Out of the Branch of Customs only.

**C**On Debentures, and Portage Bills, are to be paid; and generally all Salaries and Incident Charges are paid out of the same, tho' several other Branches of the Revenue are likewise subjected to their proportion of the Charge of Management.

By Portage is meant an Allowance given by the Commissioners of the Customs, pursuant to their Patent, to the Master of a Ship Inwards, by way of a Bounty or Encouragement for making a true Report of his Ship and Cargo, and otherwise demeaning himself according to Law or Custom, and is  $\frac{1}{2}$ , or  $l.-6. 8.$  *per Cent.* on Wines, and  $\frac{1}{2}$ , or  $l.-10.$  — *per Cent.* on all other Goods, upon the amount of the Old Subsidy and Additional Duty paid or secured upon each Ship (Damages and over Entries always first deducted) to be Certified by the proper Officers.

## N<sup>o</sup> 2.—New Subsidy,

**B**Y 9 & 10 W. 3. c. 23. §. 1. was granted } during the Kings Life:  
from 31 January, 1699. ————

1 A. c. 7. §. 2. from 9 March, 1701. ———— during the Queens Life.

By the said 1 A. c. 7. this Duty is granted for the Support of Her Majesties Household, and of the Honour and Dignity of the Crown, to be Levied, Rais'd, and Collected by the same Rules, Laws, and Methods, with the Customs, to which I refer.

It is otherwise called the further Subsidy upon Goods Imported, and consists likewise of Tonnage and Poundage.

Tonnage is a Duty payable (a) in Ready Money upon Wines Imported, and is (b) the very same with the Old Subsidy, and under the same Regulations (c) of 12 *per Cent.* for Leakage.

But Note, That tho' *Prizage Wine is Exempted from the (d) Old Subsidy, it is chargeable with the (e) New; and Perry, Rape of Grapes, Syder, Syder Eager, and Vinegar, which are subject to the Regulations of Tonnage, with respect to the Old Subsidy, and the Duties Calculated Net accordingly, are under the Regulation of (f) Poundage Goods for this Duty, which is to be Levied according to the Rates with which they stood charg'd formerly by the Old Book of Rates, as in Page (6).*

There is likewise 30 Shillings *per Ton* payable for this Duty upon all Wines Imported by Aliens, or by *British* in Foreign Bottoms, over and above what is payable by *British* in *British* Built Ships, and Answers to Petty-Customs or Aliens-Duty, with respect to the Customs.

(a) 9 & 10 W. 3. c. 23. §. 2, 3, 4.

(b) 12 C. 2. c. 4. §. 1.

(c) Ditto — R. 8.

(d) 12 Car. 2. c. 4. §. 15.

(e) 9 & 10 W. 3. c. 23. §. 2.

(f) Ditto — §. 4.

**Poundage is 12 Pence in the Pound (g) upon all Goods Imported (except Wines) according to the Rates respectively Charg'd on them in Part. III. where they are Rated (except those Enumerated Page (6.) which pay this Duty by the former Rates) ; or according to their Value, if unrated, to be ascertain'd by the Oath of the Importer.**

Except

Beaftial (h) —————	} Which are Exempted.
Fish, <i>British</i> taken, and imported in } ———	
<i>British</i> Ships ————— } ———	
Fresh Fish —————	
Goods free of Old Subsidy ———	
Goods used in Dying ———	
<i>Irish</i> Linen (i) —————	}
Train Oyl, Blubber, and Whale- } ———	
fins (k) ————— }	

It is payable in Ready Money, (l) except upon Tobacco of the *British* Plantations (m) and has a Discount of 5 per Cent. (n) according to the Allowance on Payment of the Old Subsidy, and needs no Example, being wrought the very same way.

The New Subsidy of Tobacco from the *British* Plantations (o) may be Bonded, payable in Three Months from the time of Importation, and if paid in Ready Money, the Merchant has a Discount of 10 per Cent. per Annum, which for Three Months is 2 &  $\frac{1}{2}$  per Cent.

As in working for the Additional Duty on Tobacco, page (10) which see, so for this Duty, the Net Old Subsidy is the Gross New Subsidy (or Sum to be Bonded) from which deducting the Discount in case of Prompt Payment, the remainder is the New Subsidy: Thus,

1200 lb Tobacco <i>British</i> Plantation —————	l. 4. 15. —
Discount 2 & $\frac{1}{2}$ per Cent. —————	2. 4 $\frac{1}{2}$
Net New Subsidy —————	l. 4. 12. 7 $\frac{1}{2}$

Upon Exportation of the Goods within the time limited by Law, this Duty is (p) wholly Drawback, or the Security Vacated, except the following Particulars, which Drawback as here mention'd, viz.

Alamodes and Lustrings (q) —————	} Nothing.
Cable Yarn and Cordage (r) —————	
Hops foreign, to <i>Ireland</i> (s) —————	
Iron and Steel, foreign, (t) and } Exported to the <i>British</i>	
Wares made thereof, (u) — } Plantations —————	
Tallow Candles (x) —————	One half.

(g) 9 & 10 W. 3. c. 23. §. 4.  
 (h) Ditto — §. 4.  
 (i) 1 A. Sess. 2. c. 8. §. 2.  
 (k) 10 & 11 W. 3. c. 25. §. 17.  
 (l) 9 & 10 W. 3. c. 23. §. 10.  
 (m) Ditto — §. 6.  
 (n) 12 C. 2. c. 4. R. 17.  
 (o) 9 & 10 W. 3. c. 23. §. 10.

(p) 9 & 10 W. 3. c. 23. §. 5, 8, 13.  
 (q) 8 & 9 W. 3. c. 36. §. 5.  
 (r) 6 A. c. 19. §. 13.  
 (s) 9 A. c. 12. §. 28.  
 (t) 9 A. c. 6. §. 55.  
 (u) 2 & 3 A. c. 9. §. 12.  
 (x) 11 & 12 W. 3. c. 3. §. 16.

N<sup>o</sup> 3.—One Third Subsidy,

**B**Y 2 & 3 A. cap. 9. §. 1. was granted from }  
8 March, 1703- } —to 8 March, 1706.

4 A.—6.—1. Thence continued—to ditto — 1804.  
5 A.—19.—8. Thence—to ditto — 1805.

By 4 A. c. 6. §. 23. This Branch is made a Fund of Credit (with others) for the Raising the Sum of £. 2,855,761. 16. 2. for the Service of the Year 1706. and by 5 A. c. 19. §. 14. is (among others) made a General Fund for the Payment of £. 1,155,000. — borrow'd for the Service of the Year 1707. and is to be Levied, Collected, and Rais'd by the same Rules, Laws, and Methods with the Branch of Customs.

It is sometimes called the Additional Subsidy, but usually the One Third Subsidy, and is always an exact Third Part of the Net New Subsidy, and chargeable in all cases where that is.

It is payable (a) on all Goods ( except Tobacco ) in Ready Money, without any Discount, and therefore needs no Example.

But (b) Tobacco of the *British* Plantation may be Bonded payable at 9 Months from the time of Entry, and in case of Prompt Payment has a Discount of 6 *per Cent. per Annum*, which for 9 Months is 4 &  $\frac{1}{2}$  *per Cent.* and is thus Wrought.

1200 lb Tobacco *British* Plantation ————— l. 1. 10. 10  $\frac{1}{2}$   
Discount 4 &  $\frac{1}{2}$  per Cent. ————— — 1. 4  $\frac{1}{2}$

Remains Net. ———— l. r. 9. 6—

Note, The  $\frac{2}{3}$  of the Net New Subsidy is the Gross One Third Subsidy for such Tobacco, but if the Duty be Secured by Bond, and not paid down, the Sum to be Bonded is the  $\frac{2}{3}$  of the Gross New Subsidy, which in this Example would be ————— l. s. 11. 8.

On Exportation of the Goods within the time limited by Law, this Duty is (c) wholly Drawback, or the Security Vacated, except those which are excepted as to the New Subsidy, with which this holds an exact proportion.

(a) 2 & 3 A. C. 9. §. I.  
(b) Ditto §. II.

(c) 2 & 3 A. C. 9. §. 9.

N<sup>o</sup> 4.—Two Thirds Subsidy,

**B**<sup>y</sup> 3 & 4 *A. cap.* 3. S. 1. was granted from } —to 8 *March*, 1708.  
8 *March*, 1704—

6 A. — 22. — 4. Thence continued — to ditto — 1711.  
7 A. — 7. — 21. Thence — for — ever.

By the last recited Act this Duty ( with others ) is made over to the Bank of England, as a Security for Circulating Exchequer Bills, &c. *vide* Customs, as to the Appropriations by 7 A. c. 7. page ( 3 ) and is to be Levied by the same Ways and Means, and under the same Penalties with the New Subsidy.

It is payable in Ready Money without any Discount, and is exactly  $\frac{2}{3}$  parts of the Net New Subsidy, or double the One Third Subsidy, and is payable in all cases where the latter is, except on the following particulars, which are liable to the  $\frac{1}{3}$  Subsidy, but stand exempted from this, *viz.*

Currans Imported in Venetian Ships ( a )

Ditto Imported in British Ships, Legally Man'd ( b )

European-Linen.

Jingle.

Linseed.

Sisters Thread.

Sugar from the British Plantations.

Tape.

Tobacco from the British Plantations.

On Exportation of the Goods within the time limited by Law, this Duty is ( c ) wholly Drawback, except on the Particulars excepted, with respect to the New Subsidy, to which this also carries a due Proportion.

( a ) 8 A. c. 13. § 21.

( b ) 7 A. c. 7. §. 21.

( c ) 3 & 4 A. c. 5. §. 2.

## Nº 5.—Impost on Wines and Vinegar,

BY 1.—7. 2. cap. 3. §. 2. was granted from 24 June, 1685. § —to 24 June, 1693.

2 W. & M*	5.—2.	Thence continued	—	to ditto	—	1696.
4 & 5 W. M.	15.—2.	Thence	—	to ditto	—	1698
7 & 8 W. 3.	10.—1.	Thence	—	to 29 Sept. 1701.		
8 & 9 W. 3.	20.—1.	Thence	—	to 1 August, 1706.		
1 — A.	13.—5.	Thence	—	to ditto	—	1710.
5 — A.	27.—4.	Thence	—	to ditto	—	1712.
6 — A.	19.—3.	Thence	—	to ditto	—	1714.
7 — A.	8.—1.	Thence	—	to ditto	—	1716.
8 — A.	13.—1.	Thence	—	to ditto	—	1720.
9 — A.	21.—1.	Thence	—	for —	—	ever.

Note, The Asterisk denotes Sess. 2.

By 8 A. c. 13. § 8. the Money to arise by the Continuation of this Duty, from 1 August, 1716 to 1 August, 1720. was appropriated to the payment of £. 1,296,552. 9. 11  $\frac{1}{2}$  then borrowed for the Service of the War, &c. but by 9 A. c. 21. §. 21. that Sum is included in the Publick Debts in that Act enumerated, amounting in all to the Sum of



of  $l. 8,971,325$ . — — for Security whereof and of  $l. 500,000$ . — — at that time to be rais'd for the Service of the Year 1711. with Interest, this Branch of the Revenue (with others in that Act mention'd) is from 31 July, 1720. for ever, made a general Fund, (a) and is to be Levied, and Collected by the same ways and means, and under the same penalties with the Customs, or any other Act then in force.

It is (b)  $l. 8$ . — — per Ton on all Vinegar and French Wine, and  $l. 12$ . — — per Ton on all other Wines, (c) and may be Bonded at  $\frac{3}{2}$  Months from the Date of the Obligation, (that is to say at 3 gales or terms of Payment, whereof the First to be at the end of 3 Months, the Second at 6, and the Third at 9 Months) in which Obligation Three Persons are always to be Bound.

If the Merchant Enter his Wines unfilled, he is allowed (d) 12 per Cent. for Leakage, (e) and if he make Oath it is Imported for Sale, and not for Private use, or Retailing, he has a further Allowance of 8 per Cent. and if the Duty be paid in Ready Money, there is likewise a Discount given of 10 per Cent. per Annum, which for  $\frac{3}{2}$  Months is 5 per Cent. unless the Wines belong to Vintners, or Retailers, who are obliged to pay Ready Money, without the benefit of any Discount or Abatement whatsoever.

To work for this Duty, take the following Example :

Filled —	One Ton of Spanish Wines in the Out Ports —	Unfilled.
$l. 12$ . —	{ This to be always paid down by Vintners } $l. 12$ . —	
	{ and Retailers ————— }	
— — — — —	12 per Cent. for Leakage —————	$l. 8. 9\frac{1}{2}$
$l. 12$ . —	Remains then —————	$l. 10. 11. 2\frac{1}{2}$
— 12. —	5 per Cent. for Prompt Payment —————	— 10. $6\frac{3}{4}$
$l. 11. 8$ . —	{ This to be always paid down for Private use ————— }	$l. 10$ . — $7\frac{3}{4}$
— 18. $2\frac{3}{4}$	3 per Cent. for Waste in the Cellars, &c. —————	— 16. — $\frac{1}{2}$
$l. 10. 9. 9\frac{1}{4}$	{ This for Sale, when the Importer pays Ready Money ————— }	$l. 9. 4. 7\frac{1}{4}$

If the Merchant Importing Wines for Sale (who alone has the Privilege of offering Security) inclines to give Bond for this Duty, it is to be charged thus :

$l. 12$ . —	Impost for one Tun, as above —————	$l. 10. 11. 2\frac{1}{2}$
— 19. $2\frac{1}{2}$	8 per Cent. for Waste in the Cellars —————	— 16. $10\frac{3}{4}$
$l. 11$ . — $9\frac{1}{2}$	Sums to be Bonded —————	$l. 9. 14. 3\frac{3}{4}$

Note, *Prizage Wines* (f) (tho' exempted from the Old Subsidy and Additional Duty) are chargeable with this, (g) and is to be paid by the Person who enjoys the benefit of the Prizage.

No part of this Duty to be (h) Drawback, upon Exportation.

- (a) 1  $\text{£}$ . 2. c. 3.  $\text{s}$ . 8.  
 (b) Ditto —  $\text{s}$ . 2.  
 (c) Ditto —  $\text{s}$ . 3.  
 (d) 12 Car. 2. c. 4. R. 8.

- (e) 1  $\text{£}$ . 2. c. 3.  $\text{s}$ . 6.  
 (f) 12 Car. 2. c. 4.  $\text{s}$ . 15.  
 (g) 1  $\text{£}$ . 2. c. 3.  $\text{s}$ . 6.  
 (h) 1  $\text{£}$ . 2. c. 3.  $\text{s}$ . 6.

# N<sup>o</sup>. 6.—Impost on Tobacco,

BY 1—7. 2. cap. 4. §. 1. was granted from }  
 24 June, 1685.—} to 24 June, 1693

2 W. & M. *	5.—3.	Thence continued	to ditto	1696
4 & 5 W. M.	15.—3.	Thence	to ditto	1698
7 & 8 W.	3.—10.—2.	Thence	to 29 Sept. 1701	
8 & 9 W.	3.—20.—5.	Thence	to 1 Aug. 1706	
1—A	13.—5.	Thence	to ditto	1710
5—A	27.—5.	Thence	to ditto	1712
6—A	19.—4.	Thence	to ditto	1714
7—A	8.—3.	Thence	to ditto	1716
8—A	13.—3.	Thence	to ditto	1720
9—A	21.—1.	Thence	for ever.	

Note, *The Asterisk denotes Sefs. 2.*

This Branch of the Revenue has from time to time been Continued, and appropriated to the same uses with the Impost on Wines and Vinegar; particularly by 8 & 9 *A.* which see:

By 1 7. 2. c. 4. §. 1. there was a Duty granted on Sugars, as well as Tobacco, but by 2 *W. & M.* Sefs. 2. c. 5. §. 3. the Duty on Tobacco only was continued, and by 7 & 8. *W.* 3. c. 10. §. 3. subjected to a different Regulation.

It is 3 *d.* per Pound weight upon Tobacco of the *British* Plantations, and 6 *d.* per Pound on all other Tobacco Imported, (*a*) and may be Bonded payable at 18 Months from the time of Importation.

If the Merchant pay down Ready Money, or clear his Bond, he has a Discount allowed him, as follows, *Viz.*

If within 3 Months from the date of his Entry	10	} per Cent.
If after 3 Months, and within 6 Months	8	
If after 6 Months, and within 9	6	
If after 9 Months, and within 12	4	
If after 12 Months, and within 15	2	
If after 15 Months	Nothing.	

Besides which Discounts, the Merchant has a further Allowance of 8 per Cent. in Consideration of Waste and Shrinkage in the Cellars, for so much as he pays Duty for to be Consumed in the Kingdom, whether such Payment be at the time of Entry, or clearing off his Bond.

Example.

1200 lb	Tobacco, <i>British</i> Plantation	l. 15. —
96	8 per Cent. for Waste	l. 4. —
		13. 16. —
1104		
110 $\frac{1}{3}$	10 per Cent. Prompt payment	l. 7. 7.

993 $\frac{2}{3}$ —Remains— at 3. *d.* per Pound is — Net Impost—l. 12. 8. 5.

By this Example you see how to work by Money, or by Pounds of Tobacco; but the latter is by much the more expeditious of the two.

(a) 7 & 8 *W.* 3. c. 10. §. 5.

If the Duty of the above Tobacco were to be secured, the Bond must be taken for *l. 15.* — — and the Discounts allow'd upon clearing off the Bond, for the Quantity to be consum'd in the Country only.

Beside the Discounts aforementioned, (*b*) there is an Allowance of *4 per Cent.* given to the Merchant Exporter upon Shipping off his Tobacco, in Consideration of Waste that way, which is to be struck off only from the Entry, and not to be paid where the whole Quantity entred Inwards happens to be Exported, for that shews plainly he does not want that Allowance; therefore, in order to save the *4 per Cent.* 'tis the Practice among Merchants, to compute what the said Allowance comes to upon the Quantity entred Inwards, where the whole is to be Exported (Damages and Over-Entries first taken off) which being Subtracted from the said Quantity, for which Duty was paid or secured Inwards, shews the Quantity to be entred for Exportation; for Example:

Suppose the Impost secured Inwards for	20000.
Whereof allow'd then for Damages and Over-Entries	500.
Duty was paid therefore only for	19500.
<i>4 per Cent.</i> on this Quantity	780.
Remains to be entred for Exportation	18720.

In this case, the Merchant having obtain'd regular Certificates for his Damages, Over-Entries, and Discounts of *4 per Cent.* he gets the same Endors'd towards the Discharge of his Bond (for the Impost is generally Bonded) which, with his Debenture for the Tobacco Exported, clears off his Bond.

But when only a part of the Cargo is Exported, and part design'd to be consum'd in the Kingdom, the Merchant in that case having got Credit for his Damages and Over-Entries, his Debenture or Debentures, and *4 per Cent.* upon the Quantity Exported, pays the Remainder of his Bond in Ready Money, and has a Discount according to the time of Payment; the Method of working whereof, either by Pounds of Tobacco, or Money, is fully illustrated by the following Examples.

It		<i>l.</i>	<i>s.</i>	<i>d.</i>
10000	Tobacco, <i>Brit. Plant.</i> — Impost Bonded —	125.	—	—
400	Damages and Over-Entries allow'd Inwards —	5.	—	—
9600	{ Net, for which only Impost remains to be paid }	120.	—	—
	{ Inwards —			
5200	{ 5000—Exported by Debentures — <i>l. 62. 10.</i> — }	65.	—	—
	{ 200—Waste on ditto at <i>4 per Cent.</i> 2. 10. — }			
4400	Remains to be consum'd in <i>Britain</i> —	55.	—	—
352	— <i>8 per Cent.</i> for Waste in the Cellars —	4.	8.	—

lb		l.	s.	d.
4048	Remains to be paid for in Ready Money	50.	12.	—
404 $\frac{3}{4}$	10 per Cent. for Prompt payment, within 3 Months	5.	1.	2 $\frac{1}{4}$
3643 $\frac{1}{4}$	{ Balance, for which Impost to be paid down at 3 d. per Pound }	45.	10.	9 $\frac{3}{4}$
But in Practice this may be done more concisely and correctly, thus:				
10000 lb	Tobacco, entred per A. B. Impost secured	125.	—	—
	400—Damages and Over-Entries—l.	5.	—	—
	5000—Exported by Debentures	62.	10.	—
	200—4 per Cent. on ditto	2.	10.	—
5600	5600	70.	—	—
4400	{ Complement to be consum'd in Britain }	55.	—	—
352	352—8 per Cent. on ditto	4.	8.	—
	4048—Remains to be paid for	50.	12.	—
404 $\frac{3}{4}$	{ 10 per Cent. on ditto Ready Money in 3 Months }	5.	1.	2 $\frac{1}{4}$
6356 $\frac{3}{4}$	—Allow'd and Exported	79.	9.	2 $\frac{1}{4}$
3643 $\frac{1}{4}$	—Balance at 3 d per Pound	45.	10.	9 $\frac{3}{4}$
10000	—Proof	125.	—	—

Upon Exportation of the Tobacco within the time limited by Law, the Impost is (c) wholly Drawnback, or the Security Vacated. *Vide Tobacco, in Part. IV.*

(c) 7 & 8 W. 3. c. 10. §. 5.

## N<sup>o</sup>. 7.—Impositions, 1690.

BY 2—W. M.* cap. 4. §. 3. were granted from }		to 10 Novemb. 1695	
		25 Decemb. 1690. }	
4 & 5 W. M.	—15—	4. Thence	to ditto—1697
7 & 8 W.	3.—10.—	4. Thence	to 29 Sept. —1701
8 & 9 W.	3.—20.—	10. Thence	to 1 August —1706
1—A.	—13.—	7. Thence	to ditto—1710
5—A.	—27.—	7. Thence	to ditto—1712
6—A.	—19.—	6. Thence	to ditto—1714
7—A.	—8.—	3. Thence	to ditto—1716
8—A.	—13.—	3. Thence	to ditto—1720
9—A.	—21.—	1. Thence	for ever.

Note, The Asterisk denotes Sess. 2.

By

By 8 & 9 *A* aforeſaid, this Branch of the Revenue is applicable to the ſame Uſes and Purpoſes with the Impoſt on Wines and Vinegar: Which ſee.

It is ſometimes called *Impoſitions on Eaſt-India Goods, Wrought Silks, &c.* but moſt commonly *Impoſitions* 1690, becauſe then granted, and is a Duty payable by 2 *W. & M* Seſſ. 2. c. 4. §. 3, &c. upon the following Commodities. *Viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Allom, the 112 lb	—	2	6
Anvils wrought, the 112 lb	—	9	3
Aſhes, called Potaſhes, the Barrel, containing 224 lb net	—	8	—
Barrillia, or Saphora to make Glaſs, the 112 lb	—	2	6
Brimſtone, the 112 lb	—	4	8
Candles of Tallow, the 112 lb	—	10	—
Chimney ſmall, the piece	—	1	2
Backs—large, the piece	—	7	4
Cordage ready wrought, the 112 lb	—	5	—
Curran, every 20 s. value (4 & 5 <i>W. &amp; M.</i> c. 5.)	—	—	6
Drugs, every 20 s. value	—	2	—
Earthen ware unrated, every 20 s. value	—	2	6
Frying Pans, the 112 lb	—	4	—
Glaſſes, voc. Drinking-glaſſes, and other Glaſs, and all Manufactures of Glaſs (except <i>Rheniſh</i> and <i>Muſcovia</i> Window-glaſs) every 20 s. value	—	3	—
Grocery Wares, (except Cinnamon, Cloves, Currans, Liquoriſe, Mace, Nutmegs, Raiſins, Sugar and Tobacco) every 20 s. value	—	2	—
Hops, the 112 lb	—	1	—
Iron {	Wrought, or Unwrought, or Caſt (except Buſhes)	—	—
	Iron, and Bar-Iron Unwrought of and from <i>Ireland</i> , 7 & 8 <i>W.</i> 3. c. 10.) Imported in <i>Britiſh</i> Ships, legally Navigated, the Ton	—	3
	Ditto in Foreign Bottoms, the Ton	—	13
	Slit or Hammer'd in Rods, commonly known by the name of Rod Iron, the 112 lb	—	5
	Drawn or Hammer'd leſs than $\frac{3}{4}$ of an Inch ſquare, and all other Iron Wares Manufactured, the 112 lb	—	5
Juice of Liquoriſe, the Pound weight	—	1	—
Kettles of Iron, the piece	—	1	3
Callicoes, and all other <i>Indian</i> Linen, every 20 s. value of all Sorts (except of the Manufacture of the <i>Netherlands</i> , and not exceeding an Ell and $\frac{1}{8}$ in breadth) every 20 s. value	—	4	—
Linen {	of the Manufacture of the <i>Netherlands</i> , 2 Ells broad, and under 3, every 20 s. value	—	9
	Ditto 3 Ells broad and upwards, every 20 s. value	—	1
		—	6
Liquoriſe, the 112 lb	—	18	8
Liquoriſe in Powder, the 112 lb	—	17	4

	l.	s.	d.
Manufactures of <i>India</i> , and <i>China</i> (except <i>Indico</i> ) } every 20 s. value—	—	4	—
Melasses, from any other Place than the <i>British</i> Planta- tions in <i>America</i> , the 112 lb—	—	8	—
Oyl { Hempseed Oyl— Rapeseed Oyl— } the Ton—	8	—	—
Other Seed Oyl—	—	—	—
Paper, viz. { Blue Paper, the Ream—	—	1	6
Brown Paper, the Bundle—	—	—	2
Demy Paper, the Ream—	—	1	6
Painted Paper, the Ream—	—	1	6
Royal Paper, the Ream—	—	2	—
All other Paper, every 20 s. value—	—	1	—
Pepper, the 112 lb—	1	8	—
Plates, { Single, white or black, the Hundred—	—	4	4
voc. { Ditto, Double, the Hundred—	—	8	8
{ Harness Plates, or Iron Doubles, the piece—	—	1	4
Pots of Iron, the piece—	—	1	3
Raisins, every 20 s. value (4 <i>Q</i> 5 <i>W.</i> & <i>M. c.</i> 5.)—	—	1	—
Seed, viz. { Cole Seed, the Last—	—	—	—
{ Hemp Seed, the Last—	4	—	—
{ Rape Seed, the Last—	—	—	—
Silks raw from <i>China</i> , or the <i>East-Indies</i> , every 20 s. } value—	—	1	—
Silks wrought from any other Place, every 20 s. value—	—	2	—
Soap, the 112 lb—	—	10	—
Starch, the 112 lb—	1	—	—
Steel, the 112 lb—	—	5	6
Tallow, the 112 lb—	—	5	—
Tin, the 112 lb—	1	10	—
Wood, viz. { Box-wood and other Wood, } Deals— Pipe staves— Timber— Timber boards— Wainscot—	From any part of <i>Eu- rope</i> , except <i>Ireland</i> , every 20 s. value.		
Wooll called Bever-wooll, cut and comb'd (except Wooll comb'd in <i>Russia</i> , and Imported thence in <i>British</i> Ships, the pound—	—	15	—
Wire { Iron Foreign, of all Sorts (except Cardwire, and smaller than Finefine, or Superfine, and all Wooll- Cards, and Wares made of Iron Wire) the 112 lb—	1	2	6
Steel, the 112 lb—	—	14	—
of Brass, Copper or Latten, the 112 lb—	—	15	—
Yarn— { Cable Yarn, the 112 lb—	—	5	—
{ of Flax, or Hemp (except Cable Yarn, every } 20 s. value—	—	1	—

So in Proportion for any greater or lesser Quantity.

Note,

Note, *Iron Manufactured, or Iron Wares charged by the piece, or hundred weight, are not to pay the Duty of 23 s. or 33 s. per Ton.*

Where this Duty is to be Levied according to the Value, the meaning is according to the Rate of such Goods, if they be Rated: Or if they be Unrated, according to the Oath of the Importer, the Duties by this Act Imposed not to be reckoned into the value of the same.

This Duty (a) is to be rais'd by the same ways and means, and under the same Penalties and Forfeitures, with the *Customs*, which fee.

It is payable (b) at  $\frac{4}{3}$  Months from the Importation (that is at 4 Gales, each 3 Months posterior to the other) and if the Merchant pay Ready Money, he has a Discount of 10 per Cent. per Ann. which for  $\frac{4}{3}$  Months is 6 &  $\frac{2}{3}$  per Cent. (c) except Pepper, whereof  $\frac{1}{3}$  is to be paid down without any Discount, the other  $\frac{2}{3}$  may be Bonded, payable at 12 Months, and if paid down, has a Discount of 10 per Cent. so that if the whole be paid in Ready Money, the Discount is 6 &  $\frac{2}{3}$  per Cent. which is equal to 5 per Cent. and  $\frac{1}{3}$  of the same added together.

To work this Duty, take the following Example.

15 lb *Italian Wrought Silk* Imported in a *British Ship*.

Turn to *Silk* in Part. III. and you will find that Sort rated at l. 1. 13. 4 per Pound weight, and by the List aforesaid, charg'd with 2 s. for every 20 s. Value, which for l. 1. 13. 4 is for every Pound Weight l. — 3. 4 consequently for 15 lb — l. 2. 10. — Discount 6 &  $\frac{2}{3}$  per Cent. — 3. 1 $\frac{1}{2}$

Net Import ————— l. 2. 6. 10 $\frac{1}{2}$

If Bond were to be taken for the same, the Sum to be Bonded would be ————— l. 2. 10. —

Upon Exportation within the time limited by Law, this Duty is (d) wholly Drawback, or the Security Vacated, except on the following Particulars, which Drawback, viz.

Alamodes and Lustrings (e)	}	Nothing.
Cable Yarn and Cordage (f)		
Hops Foreign, to Ireland (g)		
Iron and Steel foreign, (h) and	} Exported to the Planta-	} Nothing.
Wares made thereof (i)		
Pepper (k)		
Tallow Candles (l)		One half.

Vide, *East-India*, Part. IV.

(a) 2 W. & M. Seff. 2. c. 4. §. 56.  
 (b) Ditto ——— §. 54.  
 (c) ditto ——— §. 11.  
 (d) 2 W. & M. c. 4. §. 54.  
 (e) 8 & 9 W. 3. c. 36. §. 5.  
 (f) 6 A. c. 19. §. 13.

(g) 9 A. c. 12. §. 28.  
 (h) 9 A. c. 6 §. 54.  
 (i) 2 & 3 A. c. 9. §. 12.  
 (k) 8 A. c. 7. §. 11.  
 (l) 11 & 12 W. 3. c. 3. §. 16.

# N<sup>o</sup> 8.—Impositions, 169<sup>2</sup>/<sub>3</sub>.

BY 4 & 5 W. & M. cap. 5. §. 2. were granted  
from 1 March } to 1 Mar. 1696.  
169<sup>2</sup>/<sub>3</sub> ——— }

8 & 9 W.	3.	—	11.	—	1.	Thence continued—to 17 May 1697.
8 & 9 W.	3.	—	27.	—	8.	Thence ——— to 1 Aug. 1706.
1 ———	A.	—	13.	—	8.	Thence ——— to ditto—1710.
5 ———	A.	—	27.	—	8.	Thence ——— to ditto—1712.
6 ———	A.	—	19.	—	7.	Thence ——— to ditto—1714.
7 ———	A.	—	8.	—	5.	Thence ——— to ditto—1716.
8 ———	A.	—	13.	—	6.	Thence ——— to ditto—1720.
9 ———	A.	—	21.	—	1.	Thence ——— for ——— ever.

By 8 & 9 A. aforesaid, this Branch of the Revenue is applicable to the same uses and purposes with the Impost on Wines and Vinegar, (a) and is to be Levied by the same ways and means, and under the same Penalties and Forfeitures with the Customs, (b) except Brandy which is subject to the Rates of Excise, and the Duty by the said 4 & 5 W. & M. granted, accordingly ranged among the other Duties upon Exciseable Liquors, (Branch N<sup>o</sup>. 26.) which see.

It is a Duty chargeable upon the following Commodities by 4 & 5 W. & M. c. 5. viz.

		l.	s.	d.
Amber—	{ Beads, every 20 s. value ———	—	4	—
	{ Oyl, every 20 s. value ———	—	2	—
	{ Rough, every 20 s. value ———	—	2	—
Anchoves, the little Barrel, not exceeding 16 lb Fish, } every 20 s. value ———		—	1	—
Ashes—	{ Soap Ashes, } the Last ———	—	6	—
	{ Weed Ashes, }			
	{ Wood Ashes, }			
Bacon, the pound ———		—	—	4
Barbers Aprons and Checks, the piece ———		—	—	8
Battery, Baftrones or Kettles, the 112 lb ———		—	5	—
Black, called Lampblack, every 20 s. value ———		—	4	—
Books unbound, the 112 lb ———		—	4	—
Bouttel Reins, every 20 s. value ———		—	2	—
Bracelets or Necklaces of Glass, the groce ———		—	2	6
Brass wrought, every 20 s. value ———		—	1	—
Briffles drest or undrest, every 20 s. value ———		—	1	—
Buckrums every 20 s. value ———		—	1	—
Buttons of Hair, every 20 s. value ———		—	1	—
Calve Skins, every 20 s. value ———		—	1	—
Canes, { Rattans, the thousand ———		—	5	—
call'd — { Walking Canes, the thousand ———		—	1	5
Carpets of all sorts, every 20 s. value ———		—	1	—
Catlings and Lute-strings, the groce ———		—	1	6

(a) 4 & 5 W. & M. c. 5. §. 4.

| (b) 4 & 5 W. & M. c. 4. §. 5.

Copper



		l.	s.	d.
Copper—	called Rose, Brick, Copper Coin, and all	—	7	6
	cast Copper, the 112 lb	—	—	—
	Part wrought, as Plates, Bars, Rods, or	—	12	6
	Rais'd, the 112 lb	—	—	—
Coral—	Fully wrought, the 112 lb	—	17	6
	Beads, every 20 s. value	—	4	—
	Polished, every 20 s. value	—	4	—
Cotton Manufactures unmix'd ( except Dimity not }		—	1	—
brought from <i>East India</i> or <i>China</i> , every 20 s. value }		—	—	—
Cowries, every 20 s. value		—	2	—
Diamonds, Pearls, Rubies, Emeralds, and all other		—	1	—
Jewels and Precious Stones, every l. 5. — }		—	—	—
value		—	—	—
Dornix, ( except of and from <i>France</i> ) every 20 s. value		—	2	—
Dying Wood of all sorts ( except Redwood from }		—	1	—
<i>Guinea</i> , Drugs and Logwood ) every 20 s. value— }		—	—	—
Elephants Teeth, every 20 s. value		—	2	—
Flannel, the yard		—	—	2
Flax —	dress'd or wrought, every 20 s value	—	3	—
	rough, every 20 s. value	—	1	—
	Wine, the Ton	8	—	—
<i>French</i> —	Goods ( except Brandy, Salt, Vinegar }	—	5	—
	- and Wine ) every 20 s. value	—	—	—
Frize, the yard		—	—	3½
Furs of all sorts, every 20 s. value		—	1	—
Goatshair }	called <i>Carmenia</i> Wooll, the pound	—	—	4
	of all other sorts, the pound	—	—	2
Gold and Silver Thread and Wire counterfeit, every }		—	1	—
20 s. value		—	—	—
Hemp rough, every 20 s. value		—	1	—
Hides—	Buff Hides, the Hide	—	2	—
	Loth Hides, the Hide	—	1	—
	of all other sorts, dress'd and undress'd, }	—	1	—
	every 20 s. value	—	—	—
Incle unwrought, every 20 s. value		—	—	6
Indico—	Foreign Plantation, the pound	—	—	4
	<i>British</i> Plantation, the pound	—	—	2
Iron from <i>Ireland</i> , viz.—	Anvils wrought	The respective Duties charg'd on such Goods from Fo- reign Parts, by 2 W. & M. c. 4. for Impost, 1690.		
	Backs for Chimneys—			
	Frying Pans—			
	Kettles—			
	Plates Single and Double, white or black—			
	Pots—			
	And all other Iron Wares			
Lattin —	Shaven, every 20 s. value	—	2	—
	Black, every 20 s. value	—	2	—
	Round Bottoms, every 20 s. value	—	2	—
Leather of all sorts, every 20 s. value		—	1	—

	l.	s.	d.
Lemon Juice, every 20 s. value	—	4	—
Lime Juice, every 20 s. value	—	4	—
Litmus, every 20 s. value	—	1	—
Madder of all sorts, every 20 s. value	—	1	—
Metal prepar'd for Battery, the 112 lb	—	5	—
Orchal, every 20 s. value	—	1	—
Pantiles, the thousand	—	8	—
Pintadoes or Callico Cupboard Clothes, not from } East India or China, every 20 s. value	—	1	—
Pitch, not of the British Plantations, every 20 s. value	—	—	6
Plate of Silver of all sorts, gilt or ungilt, every 20 s. } value	—	1	—
Rice, every 20 s. value	—	1	—
Rozin of all sorts (except French) not of the British } Plantations, every 20 s. value	—	2	—
Salt (except for curing Fish) the Wey	—	5	—
Ferret or Floret, every 20 s. value	—	—	6
Thrown of all sorts in the Gum, every 20 s. } value	—	1	—
Silk — { called Alamodes and Lustrings, every 20 s. } value	—	3	—
Wrought, (except Alamodes and Lustrings) } the pound weight	—	2	—
Skins of all sorts, every 20 s. value	—	1	—
Tapestry (except from France) every 20 s. value	—	2	—
Tar, not of the British Plantations, every 20 s. value	—	—	6
Thread Outnal, the dozen pounds	—	4	—
Ticks and Ticking, every 20 s. value	—	1	—
Tow, every 20 s. value	—	1	—
Wax, voc. Bees Wax, every 20 s. value	—	1	—
Wire of Brass, Copper, or Lattin, the 112 lb	—	6	6
All Goods not particularly Rated (except Mum, } Brandy, and such Goods as are charg'd with the } Impositions, 1690)	—	1	—

Where it is said this Duty is to be Levied at so much for every 20 s. value, the meaning is for every 20 s. such Goods stand rated at in Part. III. if the Goods be rated; but if they be unrated, according to their real value, to be affirmed upon the Oath of the Importer, in the Presence of the Customer, Collector, Comptroller, and Surveyor, or any Two of them.

This Duty is sometimes call'd the *Additional Impositions*, but generally *Impositions* 169 $\frac{2}{3}$  (because then first granted) (c) and may be Bonded, payable at  $\frac{4}{5}$  Months from the time of Importation. If the Merchant incline to pay Ready Money, he has a Discount of 10 per Cent. per Ann. which for  $\frac{4}{5}$  Months is 6 and  $\frac{1}{4}$  per Cent.

It is to be wrought the same way with the Impost, 1690. by considering the several Rates in Part. III. and how much the Goods stand

charged respectively by the List aforesaid, in proportion to those Rates, or otherwise, and therefore needs no Example.

But Note, *That the 12 per Cent. for Leakage, 12 Car. 2. c. 4. R. 8. is not allowed out of the Duty payable on French Wines by this Act.*

Upon Exportation of the Goods within the time Limited by Law, this Duty is (d) wholly Drawback, or the Security Vacated.

Except  
Alamodes, and Lustrings, which Drawback nothing. (e)  
Lapis Calaminaris Exported, is by the said 4 & 5 W. & M. §. 2. charged with 20 s. per Ton, but by 8 & 9 W. 3. c. 20. §. 9. reduced to l. — 2. — per Ton.

(d) 4 & 5 W. & M. c. 5. §. 6.

| (e) 8 & 9 W. 3. c. 36. §. 5.

## N<sup>o</sup> 9. -- New Duty on Whalefins,

BY 9 & 10 W. 3. cap. 45. §. 2. was granted from }  
10 July, 1698 } to 10 July, 1706.

1 ——— A. ——— 13. — 14.	Thence continued to 1 Aug. 1710.
5 ——— A. ——— 27. — 10.	Thence ——— to ditto — 1712.
6 ——— A. ——— 19. — 9.	Thence ——— to ditto — 1714.
7 ——— A. ——— 8. — 6.	Thence ——— to ditto — 1716.
8 ——— A. ——— 13. — 6.	Thence ——— to ditto — 1720.
9 ——— A. ——— 21. — 1.	Thence ——— for ——— ever.

By 8 & 9. A. aforesaid, this Duty stands Appropriated to the same uses and purposes with the Impost on Wines and Vinegar.

It is 3 d. per Pound weight (a) on all Whalefins Imported in Ships belonging to the Company Established for the Greenland Trade (the Privileges whereof are since by 1 A. c. 16. §. 1. extended to all Her Majesties Subjects) and 6 d. per Pound weight on all Whalefins, taken, caught or imported by Foreigners, or by any Ship or Vessel belonging to Foreigners.

The Importer (b) may give Bond for this Duty payable at  $\frac{4}{3}$  Months from the time of Importation, and if he pay Ready Money, has a Discount of 10 per Cent. per Ann. which for  $\frac{4}{3}$  Months, is 6 and  $\frac{1}{4}$  per Cent. for Example:

112 lb Whalefins of Greenland, in British Ships	— l. 1. 8. —
Discount 6 and $\frac{1}{4}$ per Cent.	— — 1. 9

Net Duty ——— ——— ——— l. 1. 6. 3

Upon Exportation within the time Limited by Law, this Duty is (c) wholly Drawback, or the Security Vacated.

(a) 9 & 10 W. 3. c. 45. §. 3.

(b) 9 & 10 W. 3. c. 45. §. 5.

| (c) 9 & 10 W. 3. c. 45. §. 5.

N<sup>o</sup> 10. — 15 *per Cent.* on Muslins,

BY 11 & 12 W. 3. cap. 3. §. 1. was granted from } to 29 Sept. 1701.  
25 March, 1700. }

12 & 13 *W.* 3.—11.—12. Thence continued to ditto—1706.

3 & 4—A.—4—1. Thence ——— to 24 June, 1710.

6- ——— A ——— 22. — 1. Thence ——— to ditto — 1714.

7—A.— 7—25. Thence ———— for ———— ever.

By the said 7 A. c. 7. this Duty is applicable to the same uses and purposes with the Moiety of the Customs, which see.

With this Duty of 15 per Cent. on Mullins, (a) there was a Duty likewise laid on *Eaft India* Wrought Silks, &c. but by 11 & 12 W. 3. c. 10. §. 1. thofe Goods are prohibited to be worn in *Britain*, and chargeable with the  $\frac{1}{2}$  of the Old Subsidy only at Importation: To be secured till they be Exported, and to have no Drawback.

By **Mufins**, are meant the several Species following: (b)

## Abrowahs

## Addaties

## Aprons

Bettellees, plain and strip'd

## Callico Lawns

Calicoes of all other sorts,  
commonly called Muslins

## Comervilles

Coffees, plain and flowr'd

# Doreas

## Golcanda

## Jamdannes

## Jecolfies

## Tunays

Mahumadhiates, plain and flowr'd

Mullmulls, plain and flowr'd

## Neckcloths

## Nightrails

Oringall

## Podavets

## Rehings

Rowallew

## Sallows

## Seerbands

**Tanjeb's, plain and flowr'd**

## Tirindams

Bond to be given at Importation, to pay this Duty of 15 per Cent. within 12 Months from the time of Importation, (c) according to the Gross price by publick Auction, or Inch of Candle, within the City of London, (d) and if the Duty be paid in Ready Money within Twenty Days after such Sale, there is a Discount allowed of 5 per Cent.

For the Operation of this and other Duties on *East India Goods*, *vide* Part. II. and for the Regulations, &c. *vide* *East-India*, Part. IV.

Upon Exportation within the time Limited by Law, this Duty is (e) wholly ~~Drawnback~~, or the Security Vacated.

(a) II & I2 W. 3. C. 3. § 1.

(b) 12 & 13 W. 3. c. 11. §. 14.

(c) 11 & 12 W. J. C. 3. §. 2.

(d) 11 & 12, W. 3. c. 3. §. 6.

(e) Ditto—§. 5.

# N<sup>o</sup> 11.—New Duty on Coffee, Tea, &c.

BY 6 & 7 W. 3. cap. 7. §. 2. was granted from } to 2 May, 1698.  
 1 May, 1695. — }

9 & 10 W. 3. — 14. — 1. Thence continued — to ditto — 1701.  
 12 & 13 W. 3. — 11. — 10. Thence — to ditto — 1706.  
 3 & 4 A. — 4 — 1. Thence — to 24 June, 1710.  
 6 — A. — 22. — 1. Thence — to ditto — 1714.  
 7 — A. — 7. — 25. Thence — for — ever.

By 7. A. aforesaid, this Duty stands appropriated to the same uses and purposes with the Moiety of the Customs.

It is sometimes called the Transport Duty, but generally the New Duty on Coffee, Tea, &c. (a) and is payable for the following Particulars without any Discount, and therefore needs no Example.

	L.	s.	d.
Chocolate, ready made the pound —————	—	1	—
Cinnamon, the pound —————	—	—	4
Cloves, the pound —————	—	—	6
Cocoa { Nuts {	from the <i>British</i> Plantations, the pound —		
	from any other Country, the pound —		
Paste the pound —————	—	2	—
Coffee, the pound —————	—	—	6
Mace, the pound —————	—	1	—
Nutmegs, the pound —————	—	—	4 <sup>4</sup> / <sub>5</sub>
Pictures, whether for Private use, or for Sale, for every 20 s. value upon Oath —————	—	4	—
Tea {	regularly Imported, the pound —		
	from any Country, not the place of its Growth, the pound —		
	—	2	6

Upon Exportation thereof, within the time Limited by Law (b) Two thirds of the said Duty is Drawback.

(a) 6 & 7 W. 3. c. 7. §. 2.

| (b) 6 & 7 W. 3. c. 7. §. 5.

# N<sup>o</sup> 12.—Additional Duty on Coffee, Drugs, &c.

BY 3 & 4 A. cap. 4. §. 5. was granted from } — to 24 June, 1710.  
 1 Feb. 1704. — }

6 — A. — 22. — 1. Thence continued — to ditto — 1714.  
 7 — A. — 7. — 25. Thence — for — ever.

By the said 7 *A.* this Duty stands appropriated to the same Uses and Purposes with the Moiety of the Customs, *page* ( 3 )

It is sometimes call'd *The further Duty on Coffee, &c.* and charges all the Goods in ( *a* ) the Branch of the Revenue last treated of ( viz. *New Duty on Coffee, Tea, &c.* N<sup>o</sup>. 11. ) ( *b* ) with the very same Duties there respectively mention'd, to which I refer.

It likewise lays ( *c* ) a further Duty on **Drugs Imported**, viz. upon all Rated Drugs *10 per Cent.* according to their Value in the Old Book of Rates, printed *Anno* 1660. ( being  $\frac{1}{3}$  part only of the Rates charg'd in Part. III. ) except Dying Drugs; and upon all Unrated Drugs ( except Dying Drugs ) *4 per Cent.* according to their Value, to be ascertained upon the Oath of the Importer, except *East-India* Drugs Unrated, the Value whereof is to be reckoned according to the Gross Price by public Auction, or Sale at the Candle.

All the Duties aforementioned are payable in Ready Money, without any Discount, and need no Example, except *East-India* Drugs Unrated, for which see Part. II.

The Duty of *4 per Cent.* abovementioned ( except on *East-India* Unrated Drugs ) is for every 20 s. Value, upon Oath, 9. d. and  $\frac{1}{3}$ , or 12 d. in the Pound, abating  $\frac{1}{3}$ .

( *d* ) By **Dying Drugs**, and **Goods** exempted from Payment of this and other Duties, are meant these following only, viz.

Agarick	French-berries	Platain
Allom of all sorts	Fustick	Pomegranate Pills
Annotto	Galls	Redwood
Antimony	Grains of <i>Portugal</i> or	Saffore
Aqua fortis	<i>Rota</i>	Sal Armoniack
Archelia, or Spanish-weed	Grains of <i>Sevil</i> in Berries.	Sal Gem
Argol	Gum Arabick	Sal Petre
Arlenick	Gum Seneca	Sapan-wood
Bay-berries	Indico of all sorts	Saunders-red
Brazilletto-wood	Isinglass	Senna
Brazil-wood	Litharge of all sorts	Shumack
British-berries from the Plantations	Litmus	Slick-Lack
Cake-Lack	Logwood	Turnsole
Cassumba	Madder of all sorts	Verdigrease
Cochaneal	Madder Roots, or Rubea Tinctorum	Volonia-grain, or Scarlet-powder
Copperas of all sorts	Nickerago wood	Weld
Cream of Tartar	Orchal	Wood

By **Unrated Drugs** are meant, ( *e* )

Balsom of Copavia	Callabaiha	Chymical Preparations
Brugiata	Cassena	of all sorts

( *a* ) 3 & 4 *A. c.* 4.

( *b* ) Ditto ———— \$ . 5.

( *c* ) Ditto ———— \$ . 8.

( *d* ) 3 & 4 *A. c.* 4 \$ . 8.

( *e* ) Ditto ———— \$ . 8.

Chymical Salts of all sorts	Oyl of Cinnamon	Terra Dulcis
Clove Bark	Oyl of Cloves	Turpentine of Germany
Feechia	Oyl of Copavia	Except
Grana Germanica	Oyl of Juniper	Chocolate
Gum Mountjack	Oyl of Lignum Rhodium	Cocoa Nuts
Jeffamine Ointment	Oyl of Peony	Cocoa Paste
Jesuits Bark	Oyl of Sassafras	Coffee
Lapis Hyacinthæ	Physical Oyls of all sorts	Tea
Medicinal Drugs of all sorts	Pomatum	and
Oyl of Anniseeds	Sal Tamariscæ	Unrated Drugs used for Dying.
Oyl of Carraway Seeds	Snake-root	

By the said Act (and comprehended under the Title of this Branch of the Revenue ) there is likewise a Duty granted ( *f* ) upon all **White Callicoës** Imported ( by which are meant all Callicoës which do not pay Duty as Muslins, and all Dimities and other Manufactures of Cotton ) after the rate of l. 15. — — per Cent.

And for and upon all ( *g* ) **Porcelan**, commonly called China, or Japan Wares made of Earth, a Duty after the rate of l. 12. — — per Cent. both according to their true and real Value by Sale at the Candle in *London*.

The ( *b* ) l. 15. — — per Cent. on **White Callicoës** is subjected to the same Allowance with the l. 15. — — per Cent. on **Muslins**, by the 11 & 12 W. 3. c. 3. §. 2 & 6. and the Duty on **Porcelan**, to the Allowances given to Unrated Goods from the *East Indies*, by 2 & 3 A. c. 9. §. 7. For the particular manner of working both, *vide* Part. II.

Upon Exportation of the Goods by this Act charged, as aforesaid, the Duties are **Drawback**, as follows, *viz.*

Callicoës ( <i>i</i> )	_____	} _____ The whole
Cocoa Nuts ( <i>k</i> )	_____	
Drugs ( <i>l</i> )	_____	
Porcelan ( <i>m</i> )	_____	
Tea not from the <i>East Indies</i> ( <i>n</i> )	_____	

( *o* ) All the rest, (except Tea from the *East Indies*, and Coffee, *vide* Branch, N<sup>o</sup> 23.) ( *p* ) \_\_\_\_\_ } **Two Thirds**

( *f* ) 3 & 4 A. c. 4. §. 8.  
 ( *g* ) Ditto ——— §. 7.  
 ( *h* ) Ditto ——— §. 9.  
 ( *i* ) 3 & 4 A. c. 4. §. 12.  
 ( *k* ) Ditto ——— §. 7.

( *l* ) 3 & 4 A. c. 4. §. 12.  
 ( *m* ) Ditto ——— §. 12.  
 ( *n* ) Ditto ——— §. 7.  
 ( *o* ) Ditto ——— §. 7.  
 ( *p* ) 10 A. c. 26. §. 37.

# N<sup>o</sup> 13.—Second 25 per Cent. on French Goods.

BY 7 & 8 W. 3. c. 20. this Duty was granted from 28 February, 1696. to 28 February, 1717. and from thence to the End of the next Session of Parliament, and is not yet particularly appropriated.

It is sometimes called the *French Duty*, sometimes, as above, the *Second 25 per Cent. on French Goods*, and sometimes *l. 25. — — per Cent. Additional Duty on French Goods*; the reason of calling it the *Second 25 per Cent.* is because *French Goods* were before that charg'd with 25 per Cent. by 4 & 5 W. & M. c. 5. §. 2. and is to be rais'd by such ways and means, and under the same penalties and forfeitures with the Customs, Page ( 3 )

It is payable in Ready Money without any Discount on the following Commodities, viz.

			l.	s.	d.
French	{	Brandy { Single, the Ton	30	—	—
		{ Double. the Ton	60	—	—
	{	Vinegar, the Ton	15	—	—
		Wine, the Ton	25	—	—
	{	All other Goods of the Growth, Product, or Manufacture of France, for every l. 100. — — value	25	—	—

Note, By the Article last mentioned is meant a full Fourth Part of the Value upon Oath, if the Goods be not Rated, but if Rated, 25 per Cent. according to their Value in the Column of Rates in Part. III.

The Allowance (a) of 12 per Cent. on Wines for Leakage by the VIIIth Rule in the Book of Rates, does not extend to this Duty.

No part of this Duty is Drawn back upon Exportation.

Vide Appendix.

(a) 12 Car. 2. c. 4. §. 6.

# N<sup>o</sup> 14.—Coynage.

BY 18 Car. 2. cap. 5. §. 11.	{ was granted from 20 Dec. 1666. ——— }	for 5 Years	{ Sand to the End of next Session.
25 Car. 2.— 8.— 1.	{ from the End of that Sess. ——— }	for 7 Years	
1 Jac. 2.— 7.— 2.	{ from 1 Aug. 1685. ——— }	for 7 Years	
4 & 5 W. M.— 24.— 3.	{ from 13 Feb. 1692. ——— }	for 7 Years	
12 & 13 W. 3.— 11.— 16.	{ from 1 June, 1701. ——— }	for 7 Years	
7 ——— A.— 24.— 1.	{ from 1 Mar. 1708. ——— }	for 7 Years	

This



This Duty stands appropriated by the said 7 *A.* to the use of the Mint, (*a*) and is payable in Ready Money, without any Discount, upon the following Imported Liquors, whether fill'd, or unfill'd, viz.

Beer or Beer Eager	}	the Ton	— 1. — 10. —
Syder or Syder Eager			
Vinegar			
Wines			
Brandy or Strong Waters		the Ton	— 1. — —

But Note, *The Practice is not to charge Prizage Wine with this Duty.*

It is to be levied (*b*) by the same ways and means, and under the same penalties and forfeitures with the Customs, (*c*) and there is a Salary allow'd for Collecting the same of 12 *d.* in the pound, by Warrant from the Lord High Treasurer, which usually is distributed equally between the Comptroller General, Receiver General, and the several respective Collectors.

Upon Exportation of the said Liquors within the time limited by Law, this Duty is (*d*) wholly Drawback.

(*a*) 18 C. 2. c. 5. §. 6.

(*b*) Ditto — §. 7.

(*c*) 25 C. 2. c. 8. §. 7.

(*d*) 18 C. 2. c. 5. §. 8.

## N<sup>o</sup> 15. — Prizage,

IS an Antient Duty payable to the Crown of *England* by Prescription, and without Limitation, upon Importation of Wines, and is confirm'd by 12 C. 2. c. 4. §. 15. by 1 J. 2. c. 3. §. 6. and by the XXVIIth Rule in the Book of Rates (*a*)

Prizage is either Single or Double, — Single is one Ton, and is Due when the Quantity Imported amounts to Ten Tons, or under Twenty — Double Prizage is Two Tons, and is due when the Quantity amounts to or exceeds Twenty Tons, but when the Quantity of Wines Imported is under Ten Tons, there is no Prizage due.

It is taken by the proper Officers ( $\frac{1}{2}$  before the Mast, and t'other behind, without tasting) either in kind, or at a certain price by Agreement, and is subject to the same Duties as if it were imported by way of Merchandize, (*b*) except the Old Subsidy and Additional Duty: Only with this difference as to the Impost, (*c*) that it has not the benefit of 8 *per Cent.* allow'd for Waste in the Cellars, as in Page (15).

When the Prizage is taken in kind for the Queen, the Method is to sell it to the best Advantage, and what remains after deducting the several Duties to which it is liable, is brought to Account under the Title of Prizage.

In *England* the Prizage generally belongs to some Nobleman by Gift or Patent from the Crown, but the Wine is still liable to the fore-

(*a*) 12 C. 2. c. 4. §. 6.

(*b*) Ditto — §. 15.

(*c*) 1 J. 2. c. 3. §. 6.

said Duties in whose hands soever; and in *Scotland* the Payment of it is contested, and is now depending in Judgment before the Court of Exchequer there, Security being taken at Importation to abide the determination of that Court.

## N<sup>o</sup> 16.—Butlerage,

**I**S an Antient Duty payable to the Crown of *England* by *Charta Mercatoria*, without Limitation, upon all Wines Imported by Strangers, confirm'd by 12 C. 2. c. 4. §. 6. at the End of Rates Inwards. And by the XIIth and XXVIIth Rules in the Book of Rates, *vide* Part. IV.

It is 2 s. *per* Ton without Discount, or Drawback, upon Exportation.

## N<sup>o</sup> 17.—New Duty on Pepper, Raisins, &c.

**B**Y 8 A. c. 7. §. 1. this Duty was granted from 6 *February*, 1709. to 6 *February*, 1741. and (a) stands appropriated with others for Payment of l. 900,000. — then borrow'd for the Service of the War, &c. and (b) is to be levied by the same ways and means, and under the like penalties with any other Duties payable by former Acts on the Commodities charg'd by this.

The Duty granted by this Act is, as follows, *viz.* (c)

	l.	s.	d.	<sup>20</sup> pts
Cinnamon, the pound	—	1	7	8
Cloves, the pound	—	2	5	2
Mace, the pound	—	4	10	4
Nutmegs, the pound	—	1	11	6
Pepper, the Pound, except (d) Long Pepper	—	1	6	—
Raisins of all forts, the 112 lb	—	5	—	—
Snuff, the pound, not of the Product or Manufacture of the <i>British</i> Plantations	—	3	—	—

By this Act Pepper is liable (e) to  $\frac{1}{2}$  of the Old Subsidy only at Importation, and is to be brought to no other Port but *London*, and there Secured in proper Warehouses: Such part thereof as is for Exportation is chargeable with no further Duty than what was paid, as afore-said, at Importation, but such part as is to be consum'd in *Britain*,

(a) 8 A. c. 7. §. 28.

(b) Ditto — §. 7, 16.

(c) 8 A. c. 7. §. 6.

(d) 9 A. c. 6. §. 59.

(e) 8 A. c. 7. §. 7.

is to pay both this New Duty of 18 *d.* per pound, without any Discount, and all other Duties to which Pepper was liable by any former Acts ( except the  $\frac{1}{2}$  Subsidy paid at Importation ) *vide* Pepper in *Index* Part. IV.

All the other Goods (*f*) have 12 Months time (on Security) for payment of this Duty, and a Discount of 10 *per Cent.* if paid in Ready Money.

Upon Exportation of the said Goods within the time limited, this Duty is (*g*) wholly Drawback (*h*) *except* Pepper, which having paid only  $\frac{1}{2}$  the Old Subsidy at Importation, draws back nothing.

(*f*) 8 A.c. 7. §. 12.  
(*g*) Ditto—§. 15.

(*h*) 8 A.c. 7. §. 11.

## N<sup>o</sup> 18.—New Duty on Candles Imported.

BY 8 A. c. 9. §. 1. was granted from } ———— to 1 May, 1715.  
1 May, 1710. — }  
9 A — 21. — 7. thence Continued ———— for ever.

And by the said last Act it stands appropriated to the same uses and purposes with the Impost on Wines and Vinegar, which see Page (14)

It is to be rais'd and Collected (*a*) by such ways and means, and under the like penalties with the former Duties on Candles, and is, *viz.* For

Tallow Candles Imported, the pound ———— *l.* — — —  $\frac{1}{2}$   
Wax Candles Imported, the pound ———— — — — 4

It is payable in Ready Money without any Discount, and (*b*) is wholly Drawback upon Exportation, (*c*) Bond being given before Shipping, that they shall be really Exported to Foreign Parts, and not Relanded in any Part of *Britain*.

(*a*) 8 A.c. 9. §. 3.  
(*b*) Ditto—§. 26.

(*c*) 8 A.c. 9. §. 24.

## N<sup>o</sup> 19.—New Duty on Coals, Culm, and Cynders.

BY 8 A. c. 4. §. 1. this Duty was granted from 29 September, 1710, to 29 September 1742, and stands appropriated to the payment of *l.* 1,500,000 — — borrowed for the Service of the Year 1710.

It

It is to be ( *a* ) rais'd, levied, and collected by any Statute or Law then in force, by virtue of 4 & 5 *A. c. 6. §. 2.* in which reference is had to 9 & 10 *W. 3. c. 23. §. 4.* with respect to the Duty on Coals Imported, and to 9 & 10 *W. 3. c. 13. §. 8.* in relation to the Duty on Coals and Culm brought Coastwise, and to 10 & 11 *W. 3. c. 21. §. 28.* as to Cynders.

The Duty by this Act payable is as follows, *viz.*

		<i>l.</i>	<i>s.</i>	<i>d.</i>
Coals	the Ton, cont. 20 C. w <sup>t</sup> at 112 lb each	—	3	—
	the Chalder, containing 36 Bushels <i>Winchester</i> Measure	—	4	6
	Coast wise the like Ton	—	2	—
	the like Chalder	—	3	—
Culm, Coastwise	the like Chalder	—	—	7½
Cynders made of Pit Coal	Coastwise, the like Chalder	—	3	—

This Duty ( *b* ) may be Bonded payable in 3 Months, and if paid in Ready Money, has a Discount after the Rate of 10 *per Cent. per Annum*, which for 3 Months is 2 & ½ *per Cent.*

The Duty ( *c* ) from Foreign Parts is payable by the Importer ; the Duty ( *d* ) Coastwise by the Owner or Master of the Ship ; and being paid once ( *e* ) is not to be charg'd again on the same Coals, &c. tho' afterwards sent to another Port.

*N.B. Coals carry'd ( f ) between the Bridge of Stirling and Dumbar in the Fryth of Forth, are exempted from this Duty.*

The manner of working this Duty is so plain and obvious, that it needs no Example, I shall therefore only add, ( *g* ) that upon Exportation this Duty is wholly *Drawback*, or an equivalent allowance made out of the Oversea Duty on Coals.

( *a* ) 8 *A. c. 4. §. 3.*

( *b* ) 9 & 10 *W. 3. c. 13. §. 12.*

( *c* ) Ditto — *§. 3.*

( *d* ) Ditto — *§. 5. & 6.*

( *e* ) 9 & 10 *W. 3. c. 13. §. 12.*

( *f* ) 8 *A. c. 4. §. 39.*

( *g* ) 9 & 10 *W. 3. c. 13. §. 12.*

## N<sup>o</sup> 20. — Subsidy Outwards, and Additional Duty on Coals and Candles.

BY 9 *A. c. 6. §. 22.* this Branch of the Revenue is made a Fund of Credit for the Payment of *l.* 1,500,000. — — borrowed for the Service of the Year 1711. and is granted for 32 Years from the respective Commencements of the following Duties.

*Subsidy*

## Subsidy Outwards.

**T**His Duty was first granted by 12 C. 2. c. 4. §. 1. as a part of the Subsidy of Poundage, and thenceforward Continued accordingly, as was hinted Page (4) till 1 *August*, 1710. from which time it ceas'd to be payable, till by 9 A. c. 6. §. 1. it was Revived from 8 *March*, 1710. to 8 *March*, 1742.

It is 5 *per Cent.* or 12 *d.* in the pound upon all Goods Exported, according to the Rates respectively charg'd upon them Outwards in Part. III. under the Title *Rates*, or if they are not there Rated, according to their respective Values, to be affirmed, and ascertained by the Oath of the Exporter, *as at the End of Rates Outwards.*

Example.

30 hundred *British* Allom ————— *l.* 1. 10. —  
Allom is charg'd at *l.* 1. — — *per* hundred weight, whereof the 5 *per Cent.* is *l.* — 1. — and consequently for 30 hundred weight *l.* 1. 10. —

It is always payable in Ready Money, and has no Discount.

Under this Title, and continued by 9 A. aforesaid, is comprehended a Duty commonly called the *Mediterranean-Duty*, first granted 13 & 14 C. 2. c. 11. §. 35. and is 1 *per Cent.* both Outwards and Inwards (over and above all other Duties) upon all Goods Exported to any part in the *Mediterranean* Sea beyond the Port of *Mallaga*, from any Port of *Britain* capable of a Ship of 200 Tuns, or Imported from those Parts in any Ship or Vessel that hath not Two Decks, or carries less than 16 Pieces of Ordnance mounted, with Two Men to each Gun, and Ammunition proportionable, *unless* such Ship be *British*, and the one Moiety of her full Lading Outwards be Fish, in which Case the 1 *per Cent.* is neither payable Outwards nor Inwards.

Several Alterations have been made as to the Subsidy Outwards since first granted, and therefore such Goods are distinguish'd by *Italick* Characters in Part. III.

By this Act, with reference to 5 A. c. 27. §. 1. the following Relative Acts, are likewise Continued, *viz.*

Act for taking off the Aliens Duty Outwards —————	25 C. 2. c. 6.
Act for Lessening the Duty upon Tin and Pewter } Exported —————	8 & 9 W. 3. c. 34.
Act for taking away the Duty upon Woollen Ma- } nufactures, &c. —————	11 W. 3. c. 20.

Other Relative Acts are,  $\left\{ \begin{array}{l} 12 \text{ C. 2. c. 32.} \\ 13 \text{ \& 14 C. 2. c. 7.} \\ 13 \text{ \& 14 C. 2. c. 18.} \\ 15 \text{ C. 2. c. 16.} \\ 20 \text{ C. 2. c. 5.} \end{array} \right\} \text{ \&c. vide Page 3.}$

Note, Foreign Goods having paid Duty at Importation, by the VIIth Rule in the Book of Rates, may be Exported at any time Duty-free, but where there is no Duty payable Inwards, the Practice is to make them

them pay the Subsidy Outwards, as in the case of Cotton Wooll of the British Plantations, which pays 5 per Cent. ad Valorem.

## Additional Duty on Coals, Culm and Cynders.

THIS Duty is by 9 A. c. 6. §. 8. granted from 8 March, 1710. to 8 March, 1742. and (by reference to 4 & 5 A. c. 6. §. 2. and thence to 9 & 10 W. 3. c. 13. §. 12.) may be Bonded, payable at Three Months, and if Ready Money be paid down, there is a Discount allow'd after the Rate of 10 per Cent. per Ann. which for Three Months is 2 and  $\frac{1}{2}$  per Cent. and is as follows, viz.

			l.	s.	d.
Coals	Imported	the Ton, containing 20 hundred weight, at 112 lb per hundred weight	—	2	—
		the Chalders, containing 36 Bushels Winchester measure	—	3	—
Culm	brought Coastwise	the like Ton	—	1	4
		the like Chalders	—	2	—
Cynders	Coastwise	the like Chalders	—	—	4 $\frac{8}{10}$
		(except Charcoal) the like Chalders	—	2	—

This Duty is to be wrought as the New Duty on Coals, (Branch No 19) to which I refer.

It is payable (a) by the Importer as to Foreign Coals Imported, and (b) by the Owner or Master of the Ship, Coastwise; and being paid at any one Port, (c) is not to be paid a Second time, tho' the Goods be afterwards carry'd to another.

Coals carry'd (d) between Stirling, Dumbarton, and Redhead in the Firth of Forth, are exempted from this Duty.

Upon Exportation, this Duty is (e) Drawback, or an equivalent Allowance made, out of the Oversea Duty on Coals.

(a) 9 & 10 W. 3. c. 13. §. 3.

(b) Ditto—§. 5, 6.

(c) Ditto—§. 12.

(d) 9 A. c. 6. §. 10.

(e) 9 & 10 W. 3. c. 13. §. 12.

## Additional Duty on Candles Imported.

BY 9 A. c. 6. §. 11. this Duty is granted from 25 March, 1711. to 25 March, 1743. and is payable in Ready Money without any Discount, viz.

Wax Candles, or those usually so called, the pound—l. — — 4  
Tallow Candles, and all other Candles, the pound— — — 4 $\frac{1}{2}$

It is to be raised and levied (a) as the New Duty on Candles (Branch No 18.) which see, and is (b) wholly Drawback upon Exportation, Bond being given for Exporting them accordingly, and that they shall not be reloaded in Britain.

(a) 9 A. c. 6. §. 12.

(b) 9 A. c. 6. §. 12.

## N<sup>o</sup> 21. — New Duty on Hops Imported.

BY 9 A. c. 12. §. 1. This Duty is granted from 1 June, 1711. to 1 June, 1715. and stands appropriated (a) towards the payment of £. 180,000, — — borrow'd for the Support of the Publick Credit.

It is 3 d. per pound weight on all Hops Imported, payable in Ready Money without Discount, (b) and may be Levied by such ways and means, and under the same Penalties and Forfeitures with the former Duties on Hops Imported.

Foreign Hops Exported to Ireland, (c) Drawback no part of this, or any other Duty. vide Hops in Index, Part. IV.

(a) 9 A. c. 12. §. 31.

(b) Ditto—§. 3.

(c) 9 A. c. 12. §. 27.

## N<sup>o</sup> 22. — New Duty on Hides and Skins Imported.

BY 9 A. c. 11. §. 1. This Duty is granted from 24 June, 1711. to 24 June, 1743. and by 9 A. c. 23. §. 52. made a Fund (with others) for payment of £. 2,000,000, — — borrow'd for carrying on the War, &c. and (a) may be Levied according to the Methods, and under the same Penalties with the Subsidy of Poundage or Old Subsidy, and other Acts relative thereto.

It is payable in Ready Money, without any Discount, upon the following Commodities, viz.

	l.	s.	d.
Buffalo, Elke, Loshee, or any other Hides } dres'd in Oyl, the pound (b) ———— }	—	—	4
Russia Hides, the pound ————	—	—	2
All other tann'd Hides, not specially charg'd, } the pound ———— }	—	—	1½
Hides-- { of Horses, Mares, and Geldings, dres'd in } Allom and Salt, or Meal, or otherwise } tawed, the Hide ———— }	—	1	—
{ of Steers, Cows, or any other Hides of what } kind soever, (except Horses, Mares, and } Geldings) dres'd in Allom and Salt, or } Meal, or otherwise tawed, the Hide ———— }	—	2	—

(a) 9 A. c. 11. §. 7.

(b) 9 A. c. 11. §. 1.

F 2

Skins

		<i>l.</i>	<i>s.</i>	<i>d.</i>
Skins—	Calve { tann'd, the pound—	—	—	1½
	Skins- { dres'd in Allom and Salt, or Meal, or }	—	—	1½
	{ otherwise tawed, the pound—	—	—	—
	commonly called Cordivants, the dozen—	—	4	—
	Deer Skins dres'd in Oyl, or Allom and Salt, }	—	—	6
	{ or otherwise perfectly dres'd, the pound—	—	—	—
	Dogs Skins dres'd in Allom and Salt, or }	—	—	½
	{ otherwis, the pound—	—	—	—
	Goats Skins (not usually called Cordivants) }	—	—	6
	{ however dres'd, the pound—	—	—	—
	Kids Skins, dres'd or undres'd, or not per-	—	1	—
	fectly dres'd, the dozen—	—	—	—
	Kips Skins dres'd in Allom and Salt, or Meal, }	—	—	1½
	{ or otherwise tawed, the pound—	—	—	—
	Lamb { dres'd in Oyl, the dozen—	—	1	—
Skins—	{ tann'd, the dozen—	—	—	9
	{ dres'd, or tawed otherwise, the dozen—	—	—	6
	Sheep { dres'd in Oyl, the dozen—	—	1	6
	Skins- { tann'd, the dozen—	—	—	9
	{ dres'd, or tawed otherwise, the dozen—	—	—	6
	Slink { with the Hair, however dres'd, the }	—	—	1
	Calve { pound—	—	—	—
	Skins- { without the Hair, however dres'd, }	—	—	—
	{ the pound—	—	—	—

For all Hides and Skins, and pieces of Hides or Skins, tann'd, tawed, or dres'd, not before particularly charg'd, and for all Wares made into Manufactures of Leather, or any Manufacture whereof the most Valuable part shall be Leather *l* 15 — — *per Cent. ad Valorem*, which is for every 20 *s.* value—

Parchment, the dozen ( <i>c</i> )	—	—	3	—
Vellom, the dozen	—	—	1	—

And by 9 *A. c.* 23. §. 37. there is a Duty granted ( *d* ) and appropriated to the same Uses with the Duties aforesaid, *viz.* on

Cards Imported, the pack	—	—	—	6
Dice Imported, the pair	—	—	5	—
Rock Salt Exported for Ireland, the ton 9 <i>A. c.</i> 23. §. 42.—	—	—	9	—

*The Value of such of the aforesaid Commodities, and Manufactures, as pay this Duty ad Valorem, (e) is to be ascertained by the Oath of the Merchant Importer, according to the real Worth at the Port of Importation, without any Abatement on account of this, or any former Duty.*

Hides, &c. having paid this Duty ( *f* ) are to be Mark'd with proper Stamps (*vide* Hides in *Index*, Part. IV.) and upon Exportation, ( *g* ) Drawback Two thirds of the same ;

( *c* ) 9 *A. c.* 11. §. 4.

( *d* ) 9 *A. c.* 23. §. 52.

( *e* ) 9 *A. c.* 11. §. 8.

( *f* ) 9 *A. c.* 11. §. 42.

( *g* ) ditto—§. 37.



Except

Wares made of Hides, or Skins only cur-  
ried, (b) —————

Stock in Hand 24 June, 1711. (i) —————

Cards and Dice —————

which Drawback nothing.

Bond is to be taken at Exportation, that they shall not be reloaded in Britain.

(h) 9 A. c. 11. §. 41.

(i) 9 A. c. 11. §. 37.

## N<sup>o</sup> 23. — Additional Duty on Hides, Skins, &c.

BY 10 A. c. 26. §. 1. this Duty is granted for 32 Years, from the several respective Commencements under mentioned, (a) and stands appropriated to the payment of £. 1,800,000. — — borrow'd for the Service of the War, &c.

It is payable in Ready Money without any Discount, except Tea, and Drugs from the *East Indies*, and Coffee, which are under the Regulations respectively hereafter mentioned.

From 1 August, 1712. to 1 August, 1744 (b)

		l.	s.	d.
Hides —	Buffalo, Elke, Loshee, or any other Hides, } dres'd in Oyl, the pound —————	—	—	3
	Russia Hides, the pound —————	—	—	1
	All other tann'd Hides, the pound —————	—	—	2
	of Horses, Mares, and Geldings, dres'd in Al- lom and Salt, or Meal, or otherwise tawed, } the Hide —————	—	1	—
	All other Hides so dres'd, or tawed, the Hide —	—	1	6
	Calve { so dres'd, the pound —————	—	—	1½
	Skins- { tann'd, the pound —————	—	—	2
	Cordivants, the dozen —————	—	4	—
	Deer Skins perfectly dres'd, the pound —————	—	—	3
	Dogs Skins however dres'd, the pound —————	—	—	½
Skins —	Goats Skins of all sorts (except Cordivants) } however dres'd, the dozen —————	—	4	—
	Kids Skins dres'd, or undres'd, or not perfectly } dres'd, the dozen —————	—	—	6
	Kips Skins however dres'd, the pound —————	—	—	1½
	Lamb { tann'd, the dozen —————	—	—	9
	Skins- { dres'd in Oyl, the dozen —————	—	1	—
	{ otherwise dres'd, the dozen —————	—	—	6
	Sheep { tann'd, the dozen —————	—	—	9
	Skins- { dres'd in Oyl, the dozen —————	—	1	6
	{ otherwise dres'd, the dozen —————	—	—	6
	Slink { with the Hair, however dres'd, the } Calve { pound ————— } Skins- { without the Hair, however dres'd, the } pound —————	—	—	1
		—	—	½

(a) 10 A. c. 26. §. 78.

(b) 10 A. c. 26. §. 1.

For

For all Hides and Skins, and pieces of Hides and Skins, tann'd, taw'd, or dress'd, not before particularly charg'd, and for Wares made into Manufactures of Leather, <i>l. 15 per Cent. ad Valorem</i> , which is for every 20 s. value	<i>l.</i>	<i>s.</i>	<i>d.</i>
Parchment, the dozen (c)	—	3	—
Starch, the pound weight (d)	—	2	—
Vellom, the dozen (e)	—	3	—
From 16 June, 1712. to 16 June, 1744. (f)	—	—	—
Coffee, the pound	—	1	—
Drugs (except Turpentine from the <i>British</i> Plantations, and Dying Drugs from any Foreign Part) <i>l. 20 per Cent. ad Valorem</i> , which is for every 20 s. value	—	4	—
Tea { from the <i>East Indies</i> , the pound	—	2	—
{ from any other Place, the pound	—	5	—
From 1 July, 1712. to 1 July, 1744. (g)	—	—	—
Gilt Wire, the Ounce Troy	—	1	—
Silver Wire, the like Ounce	—	—	9

The Duty on Hides, Skins, Vellom, and Parchment, (b) is to be raised as the New Duty on those Commodities—Branch N<sup>o</sup> 22.

The Duty on Starch, (i) as the Duty on Soap—Branch N<sup>o</sup> 24.

The Duty on Drugs and Tea (except Tea from the *East Indies*) (k) as the former Duties on those Goods, and

The Duty on Wire, (l) as the Duty on Soap and Starch.

Tea from the *East Indies*, and Coffee from all Parts, (m) to be put into Warehouses at Importation, and to pay such Duties only then, as would not be drawn back upon Exportation, being, *viz.*

For every pound of	{ Coffee	$\frac{1}{2}$ the Old Subsidy	<i>ad Valorem.</i>	
		$\frac{1}{3}$ the New Duty, Branch N <sup>o</sup> II.	<i>l.</i>	2
	{ Tea	$\frac{1}{2}$ the Old Subsidy	<i>ad Valorem.</i>	
		$\frac{1}{3}$ the New Duty, Branch N <sup>o</sup> II.		4

Upon Delivery out of the Warehouse, if for Exportation, Bond to be taken accordingly, but no further Duty to be paid; if for Consumption in *Britain*, the Duty payable by this Act, and all former Duties, are to be paid down, except what was paid at Importation.

Note, (n) The 20 per Cent. on Rated Drugs, is to be taken according to the Rates in the Old Book of Rates, which are  $\frac{1}{3}$  only of the Rates in Part. III. (except those for Dyers use, which are as formerly) without any regard to, or abatement on account of the Clause at the end of Drugs Part. III. in favour of such as come

(c) 10 A. c. 26.  $\$$ . 3.

(d) ditto  $\$$ . 7.

(e) ditto  $\$$ . 3.

(f) ditto  $\$$ . 32.

(g) ditto  $\$$ . 46.

(h) ditto  $\$$ . 3.

(i) 10 A. c. 26.  $\$$ . 7.

(k) ditto  $\$$ . 39.

(l) ditto  $\$$ . 46.

(m) ditto  $\$$ . 34.

(n) ditto  $\$$ . 33.

directly

directly from the place of their growth : On Drugs unrated from the East Indies, according to the gross price at the Candle ( vid. Part. II.) and on all other unrated Drugs according to their real Value at the Port of Importation, including this and all former Duties, to be affirm'd upon the Oath of the Importer.

Upon Exportation, and giving Bond, that they shall not be relanded in Britain, the aforesaid Commodities Drawback, as follows, viz.  
Hides, Skins, Leather-Wares, Parchment and Vellom ( o ) Two thirds.  
Starch ( p ) ————— }  
Drugs and Tea (except Tea from the East-Indies) ( q ) } The whole.  
Tea from the East-Indies, and Coffee ( r ) ————— } Nothing.  
Gold Lace, Thread, or Fringe, the Pound Averdupois } l. — 6. 8  
weight ( s ) ————— }  
Silver Lace, Thread, or Fringe, the like pound ————— } 5. —

( o ) 10 A. c. 26. §. 4.  
( p ) ditto ——— §. 27.  
( q ) ditto ——— §. 41.

( r ) 10 A. c. 26. §. 37.  
( s ) ditto ——— §. 62.

## N<sup>o</sup> 24. — New Duty on Soap, Paper, &c. Imported.

BY 10 A. c. 19. §. 32. this Duty is granted for 32 Years from the respective Commencements undernamed, and stands appropriated towards the payment of 1,800,000. — — borrowed for the Service of the War.

It is payable in Ready Money, without any Discount, upon the following Commodities, viz.

From 10 June 1712, to 10 June 1744. ( a )

Soap, the pound weight		—	—	2
From 24 June, 1712. to 24 June, 1744. (b)				
Paper	Atlas	{ Fine, the Ream	—	16
		{ Ordinary, the Ream	—	8
	Bastard or double Copy, the Ream		—	2
	Blue Royal, the Ream		—	2
	Cartridge Paper, the Ream		—	1
	Chancery double, the Ream		—	2
	Crown, {	{ Genoa Crown { Fine, the Ream	—	1
	voc. {	{ Second, the Ream	—	1
		{ German Crown, the Ream	—	1
		{ Fine, the Ream	—	4
		{ Second, the Ream	—	2
		{ Printing, the Ream	—	1
Demy	{ vocat. Genoa { Fine, the Ream	—	2	
	{ Demy { Second, the Ream	—	1	

( a ) 10 A. c. 19. §. 1.

( b ) 10 A. c. 19. §. 32.

Paper

		<i>l.</i>	<i>s.</i>	<i>d.</i>
Paper	Demy—voc. <i>German</i> Demy, the Ream—	—	1	6
	Elephant—{ Fine, the Ream—	—	8	—
	{ Ordinary, the Ream—	—	3	3
	{ Fine, the Ream—	—	2	6
	{ Second, the Ream—	—	2	—
	Fools Cap—{ vocat. <i>Genoa</i> } Fine, the Ream—	—	1	6
	{ Fools Cap—} Second, the Ream—	—	1	—
	{ vocat. <i>German</i> Fools Cap, the Ream—	—	1	—
	Imperial Fine, the Ream—	—	16	—
	Lombard <i>German</i> , the Ream—	—	1	—
	Medium—{ Fine, the Ream—	—	6	—
	{ vocat. <i>Genoa</i> Medium, the Ream—	—	2	6
	Painted Paper, the Ream—	—	8	—
	Pot, voc. { Super Fine Pot, the Ream—	—	2	—
	{ Second Fine Pot, the Ream—	—	1	6
-	Post, voc. Fine Large Post, the Ream—	—	2	6
	{ Fine, the Ream—	—	8	—
	Royal—{ voc. <i>Holland</i> } Fine, the Ream—	—	3	3
	{ Royal—} Second, the Ream—	—	2	—
	{ voc. <i>Genoa</i> Royal, the Ream—	—	3	3
	Super Royal Fine, the Ream—	—	12	—
Mild-boards—	Past-boards and } the 112 lb —	—	5	—
	Scale-boards—			
	All other Paper, White or Brown, or any other Colour, or Kind whatsoever, <i>l. 20 per Cent. ad Valorem</i> , which is for every 20 s. value—	—	4	—
Books, Prints, and Maps Printed, or Wrought off beyond Seas, bound, or unbound, <i>l. 30 per Cent. ad Valorem</i> , which is for every 20 s. value—		—	6	—
	From 20 July, 1712. to 20 July, 1744. (a)			
Linsens chequer'd, strip'd, printed, painted, stained, or dyed after the Manufacture, or in the Thread, or Yarn before the Manufacture, in any Foreign Part <i>l. 15 per Cent. ad Valorem</i> , which is for every 20 s. value—		—	3	—

The Duty on Soap (b) to be raised by the same Ways and Means, and under the same Penalties with the former Duties on Soap.

The Duty on Paper, Boards, Books, Prints, and Maps, (c) according to the former Duties on those Goods, and the Duty on Linsens, according to the present Duty on Paper, &c.

The value of such of the aforesaid Paper, Books, Prints, and Maps, as are to pay this Duty *ad Valorem*, (d) is to be so much as they are really Worth at the Port of Importation, without any Abatement, on Account of the present, or any former Duties thereon payable, to be ascertain'd upon the Oath of the Merchant Importer.

This Duty upon Exportation is (e) wholly Drawback, Security being taken that the Goods shall not be reloaded in Britain.

(a) 10 A. c. 19. §. 66.  
(b) ditto — §. 3.  
(c) ditto — §. 36.

(d) 10 A. c. 19. §. 34.  
(e) ditto — §. 24, 58, 94.

# N<sup>o</sup> 25. — Excise on Salt, Imported,

**B**Y 5 & 6 W. & M. c. 7. §. 3. was granted from 25 *March*, 1694. to 17 *May*, 1697. and thence

7 & 8 W. 3. — — 31. — 2.	{ Continued for ever, viz. } for every Gallon 3 d. } which is for every Bushel.	1. — 2. —
9 & 10 W. 3. — — 44. — 3.		{ There was granted a further Duty of 7 d. per Gallon, from 24 <i>Decem.</i> 1699. for ever, which is for every Bushel — — — — — }

The Bushel (formerly 8 Gallons) (a) now 84 lb Salt, pays in all — 6. 8

The 2 s. *per* Bushel, was by 1 A. c. 12. §. 17. and 8 A. c. 13. §. 13. applicable to the Uses therein mentioned, till 1 *Aug.* 1716. but after payment of the Money borrow'd, as mentioned in the said Acts, it stands appropriated by 9 A. c. 21. §. 5. to the *South-Sea* Company for ever, towards payment of 1. 9,471,325. — — and Interest.

The 1. — 4. 8 *per* Bushel, stands appropriated to the *East-India* Company by 9 & 10 W. 3. c. 44. §. 46. for payment of 1. 2,000,000 with Interest, but by 10 A. c. 28. §. 1. is to cease upon 3 Years notice after 25 *March*, 1733. and Repayments of 1. 3,200,000. — — with Arrears.

The Excise on Salt, (b) may be Bonded, payable in 6 Months from the Delivery of the Salt out of the Cellars, with a Discount of 1. 10. *per Cent.* *per Annum*, which for 6 Months is 1. 5. *per Cent.*

For the Regulations Inwards, vide *Salt*, in *Index*, Part. IV.

Upon Exportation of the Salt, this Duty is (c) wholly Repaid, or Security Vacated.

*Fish*, or *Flesh* cured with Salt, that has paid or secured the Excise, Drawback likewise as in the Scheme for Calculating the same, Part. II. but under the Regulations in *Fish*, *Index*, Part. IV.

N.B. All the Branches of the Revenue hitherto Treated of, are under the Management of the Commissioners of the Customs, both in England, and Scotland, except the Excise on Salt, which in England is under the Management of the Commissioners of the Salt Duties.

By the 8th Article of the Union, (d) there is a Duty payable in Scotland (only) and under the Management of the Commissioners of the Customs there, for so much Scots Salt as is used in Curing *Flesh* Exported from thence to Foreign Parts, or to England, and likewise for Provisions used by Ships trading thence, either to Foreign Parts, to England, or from Port to Port in Scotland, according to the Excise payable in England till 1 *May*, 1714. which is 1. — 3. 4. *per* Bushel, but thence forward after the rate of 1. — 2. 4. only, because from that time all Scots Salt becomes chargeable with 12 d. *per* Bushel, vide *Duty Coastwise*, Part. III.

(a) 1 A. c. 21. §. 6.

(b) 5 A. c. 29. §. 1.

(c) 5 & 6 W. & M. c. 5. §. 11. and 3  
9 & 10 W. 3. c. 44. §. 22.

(d) 5 A. c. 8.

N<sup>o</sup> 26. — Excise on

**T**His Duty both in *England* and *Scotland*, is under the Management —  
the Collectors of the Customs at the several Ports to Levy it for —  
Discount.

Granted

Continued

12 — C. 2. c. 23.  
12 — C. 2. - 24.  
2 — W. & M. c. 9, &c.  
4 & 5 W. & M. - 3.  
5 & 6 W. & M. - 7.  
5 & 6 W. & M. - 20.  
1 — A. Sess. 2. - 3.

1 A. c. 7. during the Queen's life —  
Without Limitation —  
4 A. - 6. to 17 May, 1808. —  
6 A. - 5. to 25 Jan. 1806. —  
4 A. - 6. to 17 May, 1808. —  
Without Limitation —  
From year to year —

Total —

# Liquors, Imported.

of the Commissioners of the Excise respectively, who generally Impower them, and is payable on the following Sorts of Liquors without any

## From Foreign Parts.

## From *Guernsey*, &c.

Ale or Beer			Brandy, Spirits, &c.						Mum			Syder and Perry			Brandy or Spirits			Vine- gar			Syder or Perry			
Barrel			Gallon			Gallon			Barrel			Ton			Gallon			Barrel			Hhd.			
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	
—	3	—	—	—	4	—	—	4	—	3	—	—	5	—	—	—	—	—	—	—	—	—	—	
—	3	—	—	—	4	—	—	4	—	3	—	—	5	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	3	—	—	—	6	—	—	1	—	—	3	—	—	4	—	—	8	—	—	8	9	—	10	8
—	3	—	—	—	—	—	—	—	—	—	3	—	—	—	—	—	—	—	—	—	—	—	—	
—	3	—	—	—	6	—	—	1	—	—	3	—	—	4	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	10	—	—	—	—	—	—	—	—	—	—	—	—	
—	15	—	—	3	8	—	6	8	—	1	5	—	12	10	—	—	8	—	—	8	9	—	10	8

Beer, Ale, or Syder, *British* made, Exported, Drawback the Excise, and if Relanded, or put into any other Ship in *Britain*, Forfeited, and *l. 50.* — — for every Cask so unship'd, *vide Beer* in *Index*, Part. IV. But neither those, nor any other Exciseable Liquors, Imported from Foreign Parts, Drawback any part of the Excise upon Exportation.

Tho' this Duty does not fall naturally to be considered in a Treatise of the Customs, yet I insert it, (and several other things Relative to the Excise, and Salt Duties, in proper Places) that the Officers and Merchants may have a View of every Thing necessary to be known or done by them respectively, both *Inwards*, *Outwards*, and *Coastwise*.

P A R.



# PARTITION II.

**H**AVING dispatch'd the first General Division, I come now to shew more particularly the Manner and Method of Computing the Duties upon all Goods Imported, and to assist you with several Compendious Schemes, Forms, Rules and Directions, for your more certain and expeditious Operations.

But here I would be understood to speak to one previously acquainted with the Common Rules in Arithmetick, my design'd Brevity not allowing me to touch upon that further than as it relates to the matter in hand.

To begin then with **Tonnage Goods**, explain'd *page 4, 6, 8, & 11.*  
Suppose 1 Ton of *Spanish* Vinegar Imported into any Port by a *British* Merchant in a *British* Ship, for Sale, and the Duties paid down, it is thus to be charg'd:

Filled			1 Ton Spanish Vinegar			Unfilled		
l.	s.	d.				l.	s.	d.
4	10	—	—	Old Subsidy	—	3	19	2½
—	4	9	—	New Subsidy	—	—	4	9
—	1	7	—	One third Subsidy	—	—	1	7
—	3	2	—	Two thirds Subsidy	—	—	3	2
6	19	10	—	Impost	—	6	3	¾
—	10	—	—	Coynage	—	—	10	—
12. 9. 4			Total			11. 1. 9¼		

*After the same manner (mutatis mutandis) the Duties on Perry, Rape of Grapes, Syder, and Syder Eager are to be wrought, as in page 4, 6, 8, & 11.*

The Impost on Vinegar varies when Bonded, or for private Use, or by Vintners and Retailers, as Wine does; for Calculating the Duties whereof with the more Ease and Certainty, here follows a Table of the Net Duties on all Wines, except *French* Wines, for which *vide Appendix.*

The manner of working the Duties in the following Table, is fully demonstrated under the several respective Branches, Part. I. and the Table it self is thought so plain, that a further Explanation or Example is needless; and because in the case of Post-Entries, Over-Entries, and Allowances for Damages, there frequently happen odd Gallons, the Computation of the Duties whereof is very troublesome, because Wines are charg'd by the Ton of 252 Gallons, you have immediately following a Decimal Table for the several Duties payable on a Gallon of all Wines, except *French*, and will be extremely useful in Practice.

# A TABLE shewing the Net Duties to be paid on Discounts, and all other

## London.

Old Subsidy (except on Prizage Wines)	{ By <i>British</i> ——— Paid ———
	{ By Strangers ——— Paid ———
Additional Duty (except on Prizage Wines)	{ Paid ———
	{ Secured ———
New Subsidy	{ By <i>British</i> ——— Paid ———
	{ By Strangers ——— Paid ———
One third Subsidy	{ By <i>British</i> ——— Paid ———
	{ By Strangers ——— Paid ———
Two thirds Subsidy	{ By <i>British</i> ——— Paid ———
	{ By Strangers ——— Paid ———
	{ For Sale ——— { Paid ———
	{ For private Use ——— { Secured ———
Impost	{ By Vintners and Retailers ——— { Paid ———
	{ For Prizage ——— { Paid ———
	{ Secured ———
Coynage (except on Prizage Wines)	Paid ———

## Out-Ports.

Old Subsidy (except on Prizage Wines)	{ By <i>British</i> ——— Paid ———
	{ By Strangers ——— Paid ———
Additional Duty (except on Prizage Wines)	{ Paid ———
	{ Secured ———
New Subsidy	{ By <i>British</i> ——— Paid ———
	{ By Strangers ——— Paid ———
One third Subsidy	{ By <i>British</i> ——— Paid ———
	{ By Strangers ——— Paid ———
Two thirds Subsidy	{ By <i>British</i> ——— Paid ———
	{ By Strangers ——— Paid ———
	{ For Sale ——— { Paid ———
	{ For private Use ——— { Secured ———
Impost	{ By Vintners and Retailers ——— { Paid ———
	{ For Prizage ——— { Paid ———
	{ Secured ———
Coynage (except on Prizage Wines)	Paid ———

Muscadels, Malmsies, and other Wines of the *Levant*, brought into the Ports of *Bristol* or *Southampton*, pay more than *Spanish* Wines into any other Out-Port, viz. For Old Subsidy *per Ton* ———

cured upon all Wines Imported ( except *French Wines* )  
allowances deducted.

Portugal, the Ton				Rhenish, the Awm				Spanish, &c. the Ton						
Filled				Unfilled				Filled				Unfilled		
<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
4	10	—		3	19	2 $\frac{1}{2}$		—	17	7 $\frac{1}{4}$		4	10	—
6	—	—		5	5	7 $\frac{1}{4}$		—	1	2		6	—	—
2	15	6		2	8	10 $\frac{1}{2}$		—	8	2		3	14	—
3	—	—		2	12	10		—	8	10		4	—	—
4	10	—		3	19	2 $\frac{1}{2}$		—	17	7 $\frac{1}{4}$		4	10	—
6	—	—		5	5	7 $\frac{1}{4}$		—	1	2		6	—	—
1	10	—		1	6	4 $\frac{3}{4}$		—	5	10 $\frac{1}{2}$		1	10	—
2	—	—		1	15	2 $\frac{1}{2}$		—	7	4		2	—	—
3	—	—		2	12	9 $\frac{3}{4}$		—	11	8 $\frac{3}{4}$		3	—	—
4	—	—		3	10	4 $\frac{3}{4}$		—	14	8		4	—	—
10	9	9 $\frac{1}{4}$		9	4	7 $\frac{1}{4}$		—	1	10	9 $\frac{1}{2}$	10	9	9 $\frac{1}{4}$
11	—	9 $\frac{3}{4}$		9	14	3 $\frac{3}{4}$		—	1	12	5	11	—	9 $\frac{3}{4}$
11	8	—		10	—	8		—	1	13	5 $\frac{1}{4}$	11	8	—
12	—	—		12	—	—		—	2	—	—	12	—	—
11	8	—		10	—	8		—	1	13	5 $\frac{1}{4}$	11	8	—
12	—	—		10	11	2 $\frac{1}{2}$		—	1	15	2 $\frac{1}{2}$	12	—	—
—	10	—		—	10	—		—	1	8	—	—	10	—
3	—	—		2	12	10		—	17	7 $\frac{1}{4}$		3	—	—
4	10	—		3	19	2 $\frac{1}{2}$		—	1	2		4	10	—
2	15	6		2	8	10 $\frac{1}{2}$		—	8	2		3	14	—
3	—	—		2	12	10		—	8	10		4	—	—
3	—	—		2	12	10		—	17	7 $\frac{1}{4}$		3	—	—
4	10	—		3	19	2 $\frac{1}{2}$		—	1	2		4	10	—
1	—	—		—	17	7 $\frac{1}{2}$		—	5	10 $\frac{1}{2}$		1	—	—
1	10	—		1	6	4 $\frac{3}{4}$		—	7	4		1	10	—
2	—	—		1	15	2 $\frac{1}{2}$		—	11	8 $\frac{3}{4}$		2	—	—
3	—	—		2	12	9 $\frac{3}{4}$		—	14	8		3	—	—
10	9	9 $\frac{1}{4}$		9	4	7 $\frac{1}{4}$		—	1	10	9 $\frac{1}{2}$	10	9	9 $\frac{1}{4}$
11	—	9 $\frac{3}{4}$		9	14	3 $\frac{3}{4}$		—	1	12	5	11	—	9 $\frac{3}{4}$
11	8	—		10	—	8		—	1	13	5 $\frac{1}{4}$	11	8	—
12	—	—		12	—	—		—	2	—	—	12	—	—
11	8	—		10	—	8		—	1	13	5 $\frac{1}{4}$	11	8	—
12	—	—		10	11	2 $\frac{1}{2}$		—	1	15	2 $\frac{1}{2}$	12	—	—
—	10	—		—	10	—		—	1	8	—	—	10	—

Filled {  
Unfilled {  
I. 10. — {  
I. 6. 4 $\frac{3}{4}$   
A De-

A Decimal TABLE shewing the Net Duties of a Gallon of any sort of Wine (except French) Imported by Subjects in British Ships, all Discounts and Allowances deducted.

Duties	Portugal		Rhenish		Spanish, &c.	
	Fill'd	Unfill'd	Fill'd	Unfill'd	Fill'd	Unfill'd
Old Subsidy	.011904	.010482	.023808	.020956	.011904	.010482
Additional Duty	.011011	.009700	.011011	.009700	.014682	.012920
New Subsidy	.011904	.010482	.023808	.020956	.011904	.010482
One third Subsidy	.003963	.003494	.007936	.006985	.003968	.003494
Two thirds Subsidy	.007936	.006988	.015872	.013971	.007936	.006988
Old Import for Sale	.041620	.036627	.041620	.036627	.041620	.036627
Coinage	.001988	.001988	.001988	.001988	.001988	.001988
Total { per Gallon	.090331	.079761	.126043	.111183	.094002	.082981
per Ton	22.763+12	20.99772	31.762836	28.018116	23.688504	20.911212

In regard the Additional Duty and the Two Imports may be Bonded, and that the Import varies when the Wine is for Private Use, or for Retailing; Here follows a Decimal TABLE of the Net Duties of a Gallon of the above Wines in all those Cases.

Wines	Additional		Import		by Vint- ners and Retailers	
	Duty		for Sale	for Private Use	Paid	Paid
Portugal	Secured	.011904	Secured	Paid	.047617	.047617
	Unfill'd	.010482	.043809	.045240	.047617	.047617
Rhenish	Secured	.011904	.038552	.039814	.047617	.047617
	Unfill'd	.010482	.043809	.045240	.047617	.047617
Spanish, &c.	Secured	.015872	.038552	.039814	.047617	.047617
	Unfill'd	.013976	.043809	.045240	.047617	.047617

This Decimal Table is Calculated for the Out-Ports, but will thus answer for the Port of *London*.

The Difference between the Duties payable to the Crown there, and in the Out-Ports, on all Wines Imported, except *Rhenish*, is, *viz.*

For { Old Subsidy—	} The Ton { fill'd—	l. 1. 10. —	
{ New Subsidy—		unfill'd—	1. 6. 4 $\frac{3}{4}$
{ $\frac{1}{3}$ & $\frac{2}{3}$ Subsidies—			
The Decimal for a Gallon is—		{ fill'd—	.005950
		{ unfill'd—	.005238

By adding therefore this Decimal to the Decimal in the foregoing Table, for each of those Duties, you have a Decimal answering the Duty in the Port of *London*, and this Decimal singly answers the Duty of a Gallon of such Wines coming to *London* from the Out-Ports; for by a Clause after the Tonnage Duties in the Book of Rates, confirm'd by 12 C. 2. c. 4. §. 6. and by 9 & 10 W. 3. c. 23. §. 4. Wines landed in the Out-Ports, and afterwards brought to *London*, are to pay the Advance-Duty aforesaid, being so much as they paid Short of the *London* Duty before.

The truth of the foregoing Decimal Table will appear by multiplying the Decimal for a Gallon by 252, the Gallons in a Ton, the Product whereof agrees exactly with the preceeding Wine Table.

Note, *Florence Wine* pays Duty as Spanish, and when Imported in Chests, is computed at 8 Gallons to the Chest of 40 Flasks, (tho' 40 Flasks will contain 10 Gallons) and so proportionably for Half Chests,  $\frac{1}{2}$  being allow'd in consideration of breaking, so that if, upon Landing, they be all found Broken, there is no Repayment. If the Flasks be Larger or Smaller than usual, the Discharging Officer adds or diminishes accordingly.

I proceed next to shew the Operations on Poundage Goods.

The Value or Rates of Poundage Goods, are to be found in the 1st Column, Part. III. under the Title *Rates*, whereof the 20th part, or 5 per Cent. is the Gross Duty or Sum to be Bonded, and generally the Discounts are either 5 per Cent. or such Sums as may readily be found by that. I therefore recommend the following short Table of 5 per Cent. upon the aliquot parts of a pound to be got by heart, because it will be extremely useful in all your Operations.

l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.
— 5	— $\frac{1}{4}$	3 9	— $2\frac{1}{4}$	7 1	— $4\frac{1}{4}$	— 11 8	— 7
— 10	— $\frac{1}{2}$	4 2	— $2\frac{1}{2}$	7 6	— $4\frac{1}{2}$	— 13 4	— 8
1 3	— $\frac{3}{4}$	4 7	— $2\frac{3}{4}$	7 11	— $4\frac{3}{4}$	— 15 —	— 9
1 8	— 1	5 —	— 3	8 4	— 5	— 16 8	— 10
2 1	— $1\frac{1}{4}$	5 5	— $3\frac{1}{4}$	8 9	— $5\frac{1}{4}$	— 18 4	— 11
2 6	— $1\frac{1}{2}$	5 10	— $3\frac{1}{2}$	9 2	— $5\frac{1}{2}$	1 —	— 1 —
2 11	— $1\frac{3}{4}$	6 3	— $3\frac{3}{4}$	9 7	— $5\frac{3}{4}$	and so for every	
3 4	— 2	6 8	— 4	10 —	— 6	1 — —	1 —

By this you see that the 5 *per Cent.* of *l.* 1. — — is *l.* — 1. — and so in proportion for any part of a pound ; Thus *l.* — 19. 2 consists of 18*s.* 4*d.* and 10 *d.* whereof the 5 *per Cent.* is 11 *d.* &  $\frac{1}{2}$  as above, and so for any other Sum.

To take the 5 *per Cent.* on a large Sum, cut off the right hand Figure of the pounds, and that Figure is shillings, take the  $\frac{1}{2}$  of the rest, and you have the answer in pounds ; if any thing remains, it is 10 *s.* and is to be added to the shillings cut off, as before, thus : *l.* 1168. is  $\frac{1168}{2} = 584$  or *l.* 58. 8. — so *l.* 5991 is  $\frac{5991}{2} = 2995.5$  or *l.* 299. 11. — and *l.* 25817. 10. — is  $\frac{25817.10}{2} = 12908.5$  or *l.* 1290. 17. 6.

To find the 10 *per Cent.* of any Sum, cut off the right hand Figure, what stands to the left hand is the answer in pounds, and the Figure cut off to the right hand being doubled, is the answer in shillings, thus *l.* 1168. is 116.8. or *l.* 116. 16. —

By the 5 & 10 *per Cent.* all other Discounts practised in the Customs may likewise be readily found, thus :

12 & $\frac{1}{2}$ —————	} <i>per Cent.</i> is	10 <i>per Cent.</i> & $\frac{1}{4}$ or rather $\frac{1}{8}$ of the given Sum.
10 —————		5 <i>per Cent.</i> twice, or rather, as before.
8 —————		10 <i>per Cent.</i> deducting $\frac{1}{2}$
7 & $\frac{1}{2}$ —————		5 <i>per Cent.</i> and the $\frac{1}{2}$ of the same added together.
6 & $\frac{2}{3}$ —————		5 <i>per Cent.</i> adding $\frac{1}{3}$
6 & $\frac{1}{4}$ —————		5 <i>per Cent.</i> adding $\frac{1}{4}$ or 15 <i>d.</i> <i>per</i> pound & $\frac{3}{4}$ <i>d.</i> <i>per</i> shilling.
6 —————		5 <i>per Cent.</i> adding $\frac{1}{5}$
4 & $\frac{1}{2}$ —————		5 <i>per Cent.</i> deducting $\frac{1}{10}$
4 —————		5 <i>per Cent.</i> deducting $\frac{1}{5}$
2 & $\frac{1}{2}$ —————		the $\frac{1}{2}$ of 5 <i>per Cent.</i>
2 —————		the $\frac{1}{5}$ of 10 <i>per Cent.</i>
1 —————		the $\frac{1}{5}$ of 5, or the $\frac{1}{10}$ of 10 <i>per Cent.</i>
$\frac{1}{2}$ or <i>l.</i> — 10 —		the 5 <i>per Cent.</i> of 10 <i>per Cent.</i> or the 10 <i>per Cent.</i> of 5 <i>per Cent.</i>
$\frac{1}{5}$ or — 6. 8 —		the 5 <i>per Cent.</i> of 5 <i>per Cent.</i> adding $\frac{1}{5}$

This way of working by 5 & 10 *per Cent.* and their relatives, will be useful in many other cases beside the Customs : For instance,

Suppose Interest at 5 &  $\frac{1}{2}$  *per Cent.* for a Year were } *l.* 680. — —  
demanded for —————

5 *per Cent.* of that Sum is ————— 34. — —

$\frac{1}{2}$  *per Cent.* or  $\frac{1}{10}$  of the 5 *per Cent.* ————— 3. 8. — —

5 &  $\frac{1}{2}$  *per Cent.* for a Year ————— *l.* 37. 8. — —

If you know the Interest for a Year, there remains no great difficulty to find for Months and Days ; only by the way you may —

Note, That { 6 *per Cent.* for 10 Months,  
4 *per Cent.* for 15 Months, } is equal to 5 *per Cent.* for  
3 *per Cent.* for 20 Months, } 12 Months.

But

But to return to the Customs, some work by Decimals, and is in many Cafes the fhorteft way; but in regard Decimal Arithmetick is not fo univerfally underftood, I confine my felf to common Arithmetick, except in one Table *page 50*, where I am obliged to ufe Decimals to avoid Fractions lefs intelligible.

To proceed then; Suppose you were to work for the Duties of 20 C. weight of Battery, and 1 Ton of *Spanifh* fingle Brandy, value *l. 20.* — — let your Operations be thus:

C. qr. lb		l.	s.	d.	1 Ton <i>Spanifh</i> Brandy fingle, value upon Oath <i>l. 30.</i> — —	l.	s.	d.
20. — —	Battery —	9				1	10	
	Discount —		9					
	N <sup>o</sup> 1 —	8	11		Discount —		1	6
	2 —	8	11					
	5. — —	2	17		N <sup>o</sup> 1 —	1	8	6
Discount —	6. 3	5	14		2 —	1	8	6
	8 —	4	13	9	3 —		9	6
					4 —		19	
	Total —	30.	6.	9	14 —	1		
					26 —	46	4	
					Total —	51.	9.	6

To find the Subsidies Turn to *Battery*, Part. III. and work according to the Rate, as directed in treating of them feverally, Part. I. and for the Impoft to Page ( 22 ) and fo for the other Branches.

*Note, For Brevity I put down the Numbers of the Branches as in Page ( 2 ) inftead of naming them: Only take Notice, That where-as there, Customs is N<sup>o</sup> 1. in this Partition by N<sup>o</sup> 1. is meant the Old Subfidy, which is a part of the Customs; and where I have occafion to put down Petty-Custom and Additional Duty ( which are likewife parts of the Customs ) I mark the one N<sup>o</sup> 27. and the other 28. the fucceffive Numbers to thofe Enumerated.*

Some choofe to work by the Value, and to take the Duty at laft only, but I prefer the way of working by the Duty as above, becaufe the other feems lefs intelligible to beginners, for whofe benefit this is chiefly defigned; it has more figuring, and after all, cannot be fo Pofted into any Books, becaufe it would occafion too great an extention, and the Duties after all muft be inferted in proper Columns, whereas by this Method the Duties are pofted into the refpective Books as they ftand in the Merchants Bills of Entry, and in the Warrants, and fo may be confronted and compared at pleafure, without any difficulty; however that you may fee the Method, I fhall work the foregoing Two Examples by the Value, and leave you to choofe at pleafure.

C. qr. lb.	l.	s.	d.
20 — Battery	180		
Discount	9		
N <sup>o</sup> 1.	171		
2.	171		
l. 100. — 3	57		
Disc. 6. 5. — 4	114		
8	93	15	
Total	606	15	
Duty	30	6	9

C. qr. lb.  
20 — Weight hull'd Barley from  
the Place of its growth, not  
French.

l.	s.	d.
6	8	
Disc. — 4		
N <sup>o</sup> 1.	5	
2.	6	4
l. — 13. 4	3	2 1/2
Disc. — 10	4	2 1/2
7	12	6
12	13	4
23	4	
Total	10	18.6

l.	s.	d.
70		
60		
3		
3		
N <sup>o</sup> 1.	2	17
2.	2	17
3.	1	9
4.	1	18
8	2	16 3
24	2	1
Total	32	7. 3

l.	s.	d.
30		
1	10	
N <sup>o</sup> 1.	28	10
2.	28	10
3.	9	10
4.	19	
14	20	
26	92	4
Total	1029	10
Duty	51	9. 6

l.	s.	d.
1		
1		
l. — 6. 8		
— 4		
N <sup>o</sup> 1.	19	
2.	6	4
3.	2	1
4.	4	3
7	18	15
12	13	4
23	4	
Total	25	

l.	s.	d.
10		
6		
l. — 3. 4		
— 2		
N <sup>o</sup> 1.	9	6
2.	3	2
3.	1	1
4.	2	1
7	6	3
12	6	8
Total	1	8. 9

Note,



Note, *The 5 per Cent. is not allow'd on the Old Subsidy of Barley, as in Page ( 5 ) both that and Succus Liquiritix are Exceptions to the Clause at the End of Drugs, Part. III. and Turpentine from the Plantations is an Exception as to the Branch N<sup>o</sup> 23. as in Page ( 40 ) The Operation of all other Drugs whatsoever, Rated and Unrated ( except East India Drugs Unrated ) are demonstrated by the Six Examples of Drugs in the following Table of Computation, But take Notice, That the Value of Drugs Unrated, Hides, Leather, Leather Manufactures, Maps, Paper, Prints, and Skins Imported, paying Duties ad Valorem, is to be distinguished, with respect to the New and Additional Duties, N<sup>o</sup> 22, 23, & 24. as in the Example of Books, because the Value for those Duties is to be without any Abatement on account of the same or any former Duties, as in Page 38, 40, 41, and 42.*

C. qr. lb		l.	s.	d.
400 — — Candles of } Tallow ————— }		28		
		1	8	
	N <sup>o</sup> 1—	26	12	
	2—	26	12	
l. 200. — —	3—	8	17	4
12. 10. —	4—	17	14	8
	7—	187	10	
	18—	93	6	8
	20—	93	6	8
Total—		453	19	4

lb		l.	s.	d.
100 Wax Candles, va- } lue l. 10. — — }			10	
				6
	N <sup>o</sup> 1—		9	6
	2—		9	6
l. — 10. —	3—		3	2
— — 7½	4—		6	4
	8—		9	4½
	18—	1	13	4
	20—	1	13	4
Total—		5	4	6½

C. qr. lb		l.	s.	d.
1 — — Hops ————			15	
				9
	N <sup>o</sup> 1—		14	3
	2—		14	3
l. 1. — —	3—		4	9
— 1 3	4—		9	6
	7—		18	9
	21—		1	8
Total—		4	9	6

		l.	s.	d.
20 Weys Spanish Salt } for Curing Fish ——— }			1	6
				4
	N <sup>o</sup> 1—		1	5
	2—		1	5
	3—		8	5
	4—		16	11
Total at Im- } portation— }		3	16	—

*For Excise on Delivery out of the Cellars,*

Vide page (43)

£		l.		s.		d.	
1200	Tobacco Spanish	30	1	10			
	Impost l. 30 — —						
	8 per Cent. 2 8 — No 1	28	10				
		28	10				
	l. 27 12 —	9	10				
10 per Cent.	2 15 2½	19					
		24	16	9	1		
	Total	110	6	9	1		

£		l.		s.		d.	
1200	Tobacco British Plantation.						
	No 1	4	15				
	2	4	12	7	1		
	3	1	9	6			
	28	4	7	10	1		
	6	12	8	5			
	Total	27	13	5			

*The Duties on Foreign Tobacco cannot be Bonded, except the Impost only.*

For the Operations of this Example, see the Branches respectively Part. I. where likewise you will find how the said Duties are to be charged when Bonded.

Examples continued in this manner would prove too Voluminous, therefore here follows a Table, demonstrating the Net Duties payable by Subjects in Ready Money out of a *British* Ship, on the several sorts of Goods, which admit of any difficulty in the Computation, by adverting to which, the Operations of all other Goods so Imported (except *East India* Goods) may be easily Discovered.

If you have any difficulty about the manner of Computing the Duties on any Article in the said Table, turn to the Branch of the Revenue as to which you are in suspense, and there you'll find a Solution. Thus for Goats Skins Dreft not Cordivant, you will find by the Branches N<sup>o</sup> 1, 2, 3, 4, 8. or by the Rates in Part. III. that such Skins not being Rated pay those Duties *ad valorem*; by N<sup>o</sup> 25. by the Dozen; and by N<sup>o</sup> 24. by the Pound weight.

I come now to shew you the Method of Entering and Computing the Duties on several Commodities together.

When the Subsidy of Tonnage and Poundage was granted to King Charles the Second, there was but one Duty payable Inwards generally viz. The Old Subsidy ( for the Additional Duty and Petty Customs were chargeable in a few Cafes only ) consequently but one Column necessary to work for that Duty: And tho' several other Duties have been since Granted to the Crown, all to be kept separate, because differently appropriated, yet as they were given, some at one time and some at another, the old Method of working by one Column is generally retain'd, and the other Duties are computed in the empty Spaces of the Bill, and brought to a Total at the foot. Thus,

**A TABLE**, shewing the Net Duties payable by Subjects in Ready Money  
Ships, being such as admit of the most Variety in the Duties, and great  
depending on the Oaths of the Importers.

Goods, &c.		N <sup>o</sup> 1.		N <sup>o</sup> 2.		N <sup>o</sup> 3.		N <sup>o</sup> 4.	
		<i>l. s. d.</i>		<i>l. s. d.</i>		<i>l. s. d.</i>		<i>l. s. d.</i>	
A	Dzes for Cooper, 20 dozen qt. 1 C. — weight —	11	4 <sup>3</sup>	11	4 <sup>3</sup>	3	9 <sup>1</sup>	7	7 <sup>3</sup>
	Allom (for Dyers use) 20 C. — weight —	11	10 <sup>1</sup>	11	10 <sup>1</sup>	3	11 <sup>1</sup>	7	11
	Balks great, 120 qt. 100 Feet square Timber	11	10 <sup>1</sup>	11	10 <sup>1</sup>	3	11 <sup>1</sup>	7	11
	<i>ditto</i> from <i>Asia, Africa, America, or Ireland</i>	11	8	11	8	3	11 <sup>1</sup>	7	11
	Boards, voc. Pisteboard, 20000 qt. 6 C. — weight —	11	8	11	8	3	11 <sup>1</sup>	7	11
	Boffes for Bridles, of brass, 20 Small groce	11	8	11	8	3	11 <sup>1</sup>	7	11
	Chocolate, ready made 20 lb. value 1. 5.	11	8	11	8	3	11 <sup>1</sup>	7	11
	Corn, voc. Wheat, 20 Gattes, price under 44 s. per Quarter	11	8	11	8	3	11 <sup>1</sup>	7	11
	Alchermes Ship, 20 lb.	11	8	11	8	3	11 <sup>1</sup>	7	11
	<i>ditto</i> from the Place of it's growth	11	8	11	8	3	11 <sup>1</sup>	7	11
D	Allom Rock (for Dyers use) 20 C. — weight —	11	8	11	8	3	11 <sup>1</sup>	7	11
	<i>ditto</i> from the Place of it's growth	11	8	11	8	3	11 <sup>1</sup>	7	11
	Unrated <i>ditto</i> value 1. 20. —	11	8	11	8	3	11 <sup>1</sup>	7	11
	<i>ditto</i> (or Dyers use) value 1. 20. —	11	8	11	8	3	11 <sup>1</sup>	7	11
	Earthen ware, a Pargalue 20.	11	8	11	8	3	11 <sup>1</sup>	7	11
	Flax undrest, 20 C. — weight —	11	8	11	8	3	11 <sup>1</sup>	7	11
	Goods unrated (not fully carg'd) value 1. 20. —	11	8	11	8	3	11 <sup>1</sup>	7	11
	Cloves, 20	11	8	11	8	3	11 <sup>1</sup>	7	11
	<i>ditto</i> from the Place of their growth	11	8	11	8	3	11 <sup>1</sup>	7	11
	Curran, 2 weight —	11	8	11	8	3	11 <sup>1</sup>	7	11
G	Ginger — <i>the British Plantations</i> , 20 C. weight —	11	8	11	8	3	11 <sup>1</sup>	7	11
	<i>the East Indies</i> , 20 C. weight —	11	8	11	8	3	11 <sup>1</sup>	7	11
	Pepper — <i>Portaion</i> — 20 lb. to pay only	11	8	11	8	3	11 <sup>1</sup>	7	11
	<i>some consumption</i> — <i>ditto</i> from the Place of growth	11	8	11	8	3	11 <sup>1</sup>	7	11
	<i>to pay more, vide page (32.)</i>	11	8	11	8	3	11 <sup>1</sup>	7	11
	<i>ditto</i> from the Place of growth	11	8	11	8	3	11 <sup>1</sup>	7	11
	Raisins of sun, 20 C. — weight —	11	8	11	8	3	11 <sup>1</sup>	7	11
	Sugar Broom the Plantations, 20 C. — weight —	11	8	11	8	3	11 <sup>1</sup>	7	11
	Tann'd Cdes, 20 qt. 1000 lb.	11	8	11	8	3	11 <sup>1</sup>	7	11
	In the Hat Ratcl, value 1. 20	11	8	11	8	3	11 <sup>1</sup>	7	11
I	Inde wrought, 20 pounds —	11	8	11	8	3	11 <sup>1</sup>	7	11
	Unrated, value 1. 10.	11	8	11	8	3	11 <sup>1</sup>	7	11
	Bushel Iron, value 1. 5.	11	8	11	8	3	11 <sup>1</sup>	7	11
	Bar Iron from <i>Ireland</i> , 1 Ton, value 1. 10. —	11	8	11	8	3	11 <sup>1</sup>	7	11
	Leather Basi, 1 value 1. 15. — for N <sup>o</sup> 22, & 23 <i>vide</i> page (32. 40.)	11	8	11	8	3	11 <sup>1</sup>	7	11
	Leather Unrated, manufactures of Leather, value for the Old Duties. 20. —	11	8	11	8	3	11 <sup>1</sup>	7	11
	for the New L. <i>vide</i> page (38. 40)	11	8	11	8	3	11 <sup>1</sup>	7	11
	Lined, 20 Bushel	11	8	11	8	3	11 <sup>1</sup>	7	11
		11	8	11	8	3	11 <sup>1</sup>	7	11
		11	8	11	8	3	11 <sup>1</sup>	7	11

Place between Page 56, 57.

[illegible]

Leith N<sup>o</sup> 1. 4 February 1712.  
James of London, British built, John Doe Master, from Rotterdam,  
John Lee Ind. Merchant.

			l.	s.	d.
II	2 Coils qt. 4 C. Cordage			2	8
	2 Baske's qt. 26 Groce Tobacco Pipes, value upon Oath?			4	
	l. 2. 13. 4.				
	2 Bales qt. 18 C. Bale Madder		1	7	
	4 Hogsheads qt. 1 Tun Train Oyl foreign Fishing		9		
	1 Bale qt. 10 C. drest Hemp		5		
	1 Barrel qt 32 Gallons Lime-juice, value on Oath l. 10.			10	
			16	3	8
				16	2 $\frac{1}{4}$
N <sup>o</sup> 2.	N <sup>o</sup> 7.	N <sup>o</sup> 8.			
l. s. d.	l. s. d.	l. s. d.			
— 2. 8.	1. — —	1. 7. —	N <sup>o</sup> 1	15	7 $\frac{1}{2}$
— 4. —	— 6. 8.	2. — —	2	7	18 4
2. 10. —			3	2	12 9
5. — —	1. 6. 8.	3. 7. —	4	5	5 7
— 10. —	— 1. 8.	— 4. 2 $\frac{1}{4}$ .	7	1	5 —
			8	3	2 9 $\frac{1}{2}$
8. 6. 8.	1. 5. —	3. 2. 9 $\frac{3}{4}$ .	Total	35	11 11 $\frac{1}{2}$
— 8. 4.					
7. 18. 4.					

This Method is very good to such as, by daily Experience, have the several Duties imprinted on their Memories, and are not at the Trouble of turning to the Book of Rates for the several Articles and Duties; But to others who are no further Masters of the Duties than as they present themselves to View, when the Goods are respectively turn'd to, 'tis presum'd the following Method may be more Plain and Expeditious.

Fold your Paper design'd for the Bill or Entry, into Four Columns to the Right Hand, to quadrate with the Four Duties generally Payable, viz. Old Subsidy, New Subsidy, Impost 1690. and 169 $\frac{2}{3}$ . Then Note the Ship, Master, Merchant, &c. as usual, and so range your Goods as in the former Example: Then turn to them respectively in Part. III. for the Subsidies, and to Part. I. for the other Duties, setting down the Gross Duties in the said Four Columns, and so bring them to a Total, from which Subtracting the proper Discounts, what remains is the Net Duties, which are to be brought to a grand Total with such other Duties as you have occasion to Work for in the vacant Spaces of the Bill.

To such as use the Book of Rates lately in use, where those Four Duties are Inserted in proper Columns, this is by much the more expeditious way of Working, because at one Opening you fill your Four Columns.

That

That you may the better judge and determine between the former Method and this, I shall repeat the last Example, changing the Form, and so proceed to some others.

Note, By the word Ind. in the Example aforesaid, is meant Indigenus, or Indweller, or Subject, because they stand Privileged beyond Aliens; and that the Tobacco Pipes are charg'd as Earthen Wares.

Leith N<sup>o</sup> 1.

4 February 1712.

James of London, British built, John Doe Master, from Rotterdam,  
John Lee Ind. Merchant.

		l. s. d.			l. s. d.			l. s. d.			l. s. d.		
IL 2	Coils qt. 4 C.wt. Cor- dage	— 2 8			— 2 8			1 — —			— — —		
2	Baskets qt. 26 Groce Tobacco Pipes value l. 2. 13. 4.	— 4 —			— 4 —			— 6 8			— — —		
2	Bales qt. 18 C. Bale madder	1 7 —			— — —			— — —			1 7 —		
4	Hogsheads qt. 1 Tun Train Oyl, Foreign Fishing	9 — —			2 10 —			— — —			— — —		
1	Bale qt. 10 C. drest Hemp	5 — —			5 — —			— — —			— — —		
1	Barrel qt. 32 Gallons Lime-juice val. l. 2. 10.	— 10 —			— 10 —			— — —			2 — —		
Discounts		16 3 8 — 6 2 $\frac{1}{4}$			8 6 8 — 8 4			1 6 8 — 1 8			3 7 — — 4 $2\frac{1}{4}$		
N <sup>o</sup> 1	—	15 7 5 $\frac{3}{4}$			7 18 4			1 5 —			3 2 9 $\frac{1}{2}$		
2	—	7 18 4			— — —			— — —			— — —		
3	—	2 12 9			— — —			— — —			— — —		
4	—	5 5 7			— — —			— — —			— — —		
7	—	1 5 —			— — —			— — —			— — —		
8	—	3 2 9 $\frac{3}{4}$			— — —			— — —			— — —		
Total	—	35 11 11 $\frac{1}{2}$			— — —			— — —			— — —		

Leith N<sup>o</sup> 2.

5 February 1712.

John of Glasgow, British built, John Rankin Master, from London-derry.  
William Love Ind. Merchant.

WL

120 Bars qt. 2 Tons }  
Sredish Iron ——— }  
60 Bars qt. 2 Tons Irish }  
Iron, value l. 20. ——— }  
20 Bundles qt. 40 C. wt. }  
Rod Iron, Irish, va }  
lue l. 30. ——— }  
6 Iron Stoves qt. 40 C. wt }  
2 C. Irish Deals, value l. 8. }  
2 C. Norway Deals ——— }  
20 Spinning Wheels, va }  
lue l. 3. ——— }

l.	s.	d.
—	14	—
—	1	—
—	10	—
—	10	—
—	8	—
—	10	—
—	3	—
5	15	—
—	5	9

l.	s.	d.
—	14	—
—	1	—
—	10	—
—	10	—
—	8	—
—	10	—
—	3	—
5	15	—
—	5	9

l.	s.	d.
2	6	—
—	—	—
—	—	—
10	—	—
—	—	—
1	—	—
—	—	—
13	6	—
—	16	7½

l.	s.	d.
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	3
—	—	—
—	—	—
—	—	—

N<sup>o</sup> 1

2  
3  
4  
7  
8

l.	s.	d.
5	9	3
5	9	3
1	16	5
3	12	10
12	9	4½
—	2	9¾
28	19	11¼

l.	s.	d.
5	9	3
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—

l.	s.	d.
12	9	4½
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—

l.	s.	d.
—	—	2½
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—

Total

Leith N<sup>o</sup> 3.

5 February 1712.

James of Dundee, British built, John Scot Master, from Amsterdam.  
John Davis Ind. Merchant.

ID 3 Bags qt. 3 C. wt. Ger- }  
man Anniseeds ——— }  
2 Boxes qt. Bound Books }  
value l. 10. ——— }  
2 Hogsheads qt. 20 C. wt. }  
Green Copperas ——— }  
1 Bale qt. 20 Bolts Pol- }  
davis Linen 560 Ells }  
1 Tun Whale Fins foreign }  
fishing ——— }  
1 Hank qt. 20 ft. Brads }  
Virginal Wire ——— }  
20 Marks Copper Purples }  
qt 1 C. wt. ——— }  
100 Stag Horns ——— }

l.	s.	d.
—	9	—
—	10	—
—	15	—
—	—	—
1	—	—
18	—	—
—	5	—
—	6	8
—	4	6
21	10	2

l.	s.	d.
—	9	—
—	10	—
—	—	—
—	—	—
1	—	—
5	—	—
—	5	—
—	6	8
—	1	6
7	12	2

l.	s.	d.
18	—	—
—	—	—
—	—	—
—	—	—
15	—	—
—	—	—
—	—	—
—	2	8
—	3	—
1	18	8

l.	s.	d.
—	—	—
10	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—

Carry'd over

I

Brought

Brought over—  
 400 Fleams to let Blood }  
 qt.  $\frac{1}{4}$  C. wt. }  
 1 Box qt. 3 Silk Petticoats }  
 qt. 6 lb. wrought Silk }  
 4 Barrels qt. 1 Tun Sy- }  
 der unfilled— }  
 2 Bags qt. 1 C. wt. Ger- }  
 man Coriander Seeds— }

N<sup>o</sup> 28.

— 9. 6.  
 — 4.  $3\frac{1}{4}$ .

— 13.  $9\frac{1}{4}$  l. 5. 6. 11  $\frac{1}{4}$ .  
 — 1.  $4\frac{1}{2}$ . — 12. 8.  
 — 12.  $4\frac{3}{4}$  l. 56 —  
 — 3. 10. —

N<sup>o</sup> 12.

— 3. —  
 — 8.

— 3. 8.

N<sup>o</sup> 23.

— 6. —  
 — 4. —  
 — 10. —

N<sup>o</sup> 1  
 28

2  
 3  
 4  
 7  
 8  
 9  
 12  
 23  
 24  
 14

Customs  
 Excise

Total

l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
21	10	2	7	12	2	1	18	8	1	8	8
—	3	4	—	3	4	—	1	$4\frac{1}{2}$	—	—	—
—	9	—	—	9	—	—	18	—	—	12	—
3	19	$2\frac{1}{2}$	—	4	—	—	—	—	—	—	—
—	1	—	—	4	—	—	8	—	—	—	—
26	2	$8\frac{1}{2}$	8	8	10	2	18	$8\frac{1}{2}$	2	—	8
1	2	2	—	8	$5\frac{1}{4}$	—	3	8	—	2	$6\frac{1}{2}$
25	—	$6\frac{1}{2}$	8	—	$4\frac{3}{4}$	2	15	$\frac{1}{2}$	1	18	$1\frac{1}{2}$
—	12	$4\frac{3}{4}$	—	—	$4\frac{3}{4}$	—	—	—	—	—	—
—	8	—	—	—	$5\frac{1}{2}$	—	—	—	—	—	—
—	2	13	—	—	$3\frac{1}{4}$	—	—	—	—	—	—
—	4	14	—	—	$3\frac{1}{2}$	—	—	—	—	—	—
—	2	15	—	—	$1\frac{1}{2}$	—	—	—	—	—	—
—	1	18	—	—	$1\frac{1}{2}$	—	—	—	—	—	—
—	52	10	—	—	—	—	—	—	—	—	—
—	—	3	—	8	—	—	—	—	—	—	—
—	—	10	—	—	—	—	—	—	—	—	—
—	—	3	—	—	—	—	—	—	—	—	—
—	—	10	—	—	—	—	—	—	—	—	—
102	7	$10\frac{3}{4}$	102	7	$10\frac{3}{4}$	—	—	—	—	—	—
12	10	—	12	10	—	—	—	—	—	—	—
114	17	$10\frac{3}{4}$	114	17	$10\frac{3}{4}$	—	—	—	—	—	—

I thought here, to have inserted the Method of Computing East-India Goods, according to my Promise Page 5, 26, 41, &c. but as it is yet in Dispute between the Queen and the Company, and an Alteration expected to be made this Session of Parliament, I am oblig'd to refer to Appendix at the end of Part. IV.

Note,



Note, In most of the Examples I have pass'd from several compendious ways of working, to make them the more intelligible, and therefore I shall give you a specimen or two, and leave you to practise for the rest.

Suppose you were to work the Example of 1200 lb of Tobacco British Plantation, Page (56) proceed thus:

The $\frac{1}{12}$ of 1200 d. is $\frac{10,0}{5}$ Shillings		l. 5. — —
		— 5. —
Net {	Old Subsidy	4. 15. —
		— 2. 4 $\frac{1}{2}$
	New Subsidy	4. 12. 7 $\frac{1}{2}$
		— 4. 9
	Additional Duty	4. 7. 10 $\frac{1}{2}$

In this Operation you first set down l. — 4. 9 at some distance below, and the  $\frac{1}{2}$  thereof above it under the l. 4. 15. — and so subtract one after another, and you have the Three Duties at one working; for 2 &  $\frac{1}{2}$  per Cent. from the Old Subsidy gives the New Subsidy, and 5 per Cent. from that gives the Additional Duty, being equal to 7 &  $\frac{1}{2}$  per Cent. from the Old Subsidy.

In working the Discounts on the Impost on Tobacco from the given Number of Pounds of Tobacco, either in your Mind, or with your Pen, cut off the Two right hand Figures, and what stands to the left hand is the Answer, viz. for 4 per Cent. Shillings; for 8 per Cent. 2 Shillings so often; for 10 per Cent. Half Crowns; for 6 per Cent. 18 d. so often; and for 2 per Cent. 6 d. only you are to remember, that the two right hand Figures are proportional parts of the value of the Figures to the left hand: Thus for 1200 lb Tobacco 4 per Cent. is 12.00 or 12 Shillings, and 4 per Cent. on 1275 lb would be 12.75 or 12 s. 9 d. for 75 is  $\frac{3}{4}$  of a Shilling; the reason is, the Impost on Tobacco is 3 d. per pound, now 4 per Cent. is 4 Three pences, or a Shilling for every hundred pounds, which you discover by cutting off the two right hand Figures, being the Tens and Unites. But I remember Brevity is my Sphere, and therefore having offer'd what I think may suffice, as to the Calculating the Duties upon Entries (except on East India Goods) I proceed to say something about Damages and Over-Entries.

Damages on Wines and other Goods being adjusted, as in the IVth Partition, under the Head of Damages, and being Certified accordingly, the Duties to be repaid are Endors'd on the Certificate, which being Sign'd by the proper Officers, is, with the Merchants Receipt, a sufficient Voucher for such Repayment.

An Over-Entry is, when a Merchant has Entred and Paid Duty for more Goods than he really has: It is Certified by the proper Officers, and Sworn to by the Proprietor, and then Endors'd as the Certificate

of Damage. There is no Law for a Repayment in case of an Over-Entry, only it may be inferr'd from the words of the Law, as to the Payment of the Duties, which are always upon such and such Goods Imported, so that where there are no Goods Imported, there is no Duty payable.

The Duties to be Endors'd in such cases are always the whole or a part of what was paid Inwards, concerning which, you have had full Directions, and therefore I need not repeat them.

The last part of the Business within Doors, or above Stairs, I shall take Notice of in this place, is to say something about Drawbacks, that is, the Duties to be repaid upon Exportation of Foreign Goods within the time limited by Law, upon Debentures regularly made out, certified, and sworn to.

You may remember that in Page (7.) I referred to a Table of the time limited by Law for Exporting Foreign Goods, so as to be entitled to a Repayment of the Duties paid Inwards, or any part thereof, for which reason also, I took no Notice of the same in handling the several Branches; here follows a Table therefore of the time limited with respect to each Duty; only please to observe, That tho' the Law has given a longer time than the usual Term of 12 Months to *British*, and 9 to Strangers on some Goods, yet it is with respect to the Duties there enumerated and referred to *only*, for the giving a longer time, upon granting a New Duty, does not extend the time otherwise limited as to a former.

A TABLE of the Time limited by Law for Exportation of Foreign Goods entitled to Debenture (from the Importation or Entry) and of the Duties to be repaid.

Acts.	Goods.	Months allow'd to		Duties to which they refer.
		British.	Aliens.	
12 Car. 2. c. 4.	SILK wrought, except <i>East India</i> —	12	12	— N <sup>o</sup> 1.
	Linen—	12	12	— 28.
	Wines—			
	Wrought Silk—			
2 W. & M. Sef. 2. c. 4.	All the Goods enumerated Page (19.) except those alter'd by 8 A. c. 13. as below—	12	12	— 7.
4 & 5 W. & M. Sef. 2. c. 5.	Amber Beads—	36	36	— 8.
	Amber rough—			
	Coral Beads—			
	Coral polished—			
	Cowries—			
For N <sup>o</sup> 28. vide Page (53.)				

Acts.	Goods.	Months allow'd to		Duties to which they refer.
		Brit: sh.	Aliens.	
11 & 12 W. 3. c. 3.	Muslins	12	12	N <sup>o</sup> 10.
18 Car. 2. c. 5.	{ Beer, and Beer Eager- Brandy	12	12	14.
	{ Syder, and Syder Eager			
	{ Strong Waters			
	{ Vinegar and Wines			
8 A. c. 7.	{ Cinnamon	18	9	17.
	{ Cloves			
	{ Mace			
	{ Nutmegs			
	{ Snuff and Raisins			
8 A. c. 13.	{ Beads <i>alias</i> Bugle	18	15	all then payable.
	{ Drugs			
	{ Dying Wares			
	{ Dying Wood			
	{ Ginger			
	{ Iron Cast, or in Bars- Pepper ( <i>vide</i> Part. IV.)			
	{ Sugar			
	{ Tobacco			
10 A. c. 26.	{ Drugs	18	9	23.
	{ Tea (except from the <i>East Indies</i> )			
12 Car. 2. c. 4.	{ All other Goods by the 11 <sup>d</sup> Article in the Book of Rates, and other Acts there- unto referring	12	9	{ as to all Duties to be drawn back.

The Duties to be Drawn back on Exportation in time, are always either the whole paid Inwards, or some certain Part or Portion of the same; an Example therefore would be Superfluous after such full Directions already given about the manner of Computing the Duties payable at Importation; and to know what Part or Proportion of each Duty is to be repaid, I might refer you to the Branches in Part. I. severally, but because the Exceptions are Numerous, and that you may proceed with Readiness and Certainty, I have subjoyn'd the following Table, wherein you see at once in what Proportion the several Duties are to be Drawn back upon all Goods whatsoever.

A Table, for the more Ready and Certain Calculation of  
Goods in Time.

Goods.	N <sup>o</sup> 1.	N <sup>o</sup> 27.	N <sup>o</sup> 28.	N <sup>o</sup> 2.	N <sup>o</sup> 3.	N <sup>o</sup> 4.	N <sup>o</sup> 6.
Alamodes	nil	—	nil	nil	nil	nil	—
Cable Yarn	nil	—	—	nil	nil	nil	—
Chocolate	$\frac{1}{2}$	—	—	all	all	all	—
Cocoa Nuts	$\frac{1}{2}$	—	—	all	all	all	—
Cocoa Paste	$\frac{1}{2}$	—	—	all	all	all	—
Coffee	nil	—	—	nil	nil	nil	—
Copper Bars, (except by <i>British</i> and Im- ported from the <i>East Indies</i> or Coast of <i>Barbary</i> )	nil	—	—	nil	nil	nil	—
Cordage	nil	—	—	nil	nil	nil	—
{ in <i>British</i> Ships	$\frac{3}{4}$	—	—	all	all	—	—
Curran { in <i>Venetian</i> Ships	$\frac{3}{4}$	$\frac{3}{4}$	—	all	all	—	—
{ in other Ships	$\frac{3}{4}$	$\frac{3}{4}$	—	all	all	all	—
<i>East-India</i> Wrought Silks, Stuffs, Ben- gals and Callicoes Stampd, &c.	nil	—	—	—	—	—	—
Hides and Pieces of Hides, and Wares, or Manufactures made thereof	$\frac{1}{2}$	—	—	all	all	all	—
Hops Foreign to <i>Ireland</i>	nil	—	—	nil	nil	nil	—
Iron and Steel Foreign, and Wares made thereof, to the <i>British</i> Plantations	nil	—	—	nil	nil	nil	—
Leather Manufactures	$\frac{1}{2}$	—	—	all	all	all	—
Logwood	$\frac{1}{2}$	—	—	—	—	—	—
Lustrings	nil	—	nil	nil	nil	nil	—
Mum Foreign	nil	—	—	all	all	all	—
Parchment	$\frac{1}{2}$	—	—	all	all	all	—
Pepper	nil	—	—	nil	nil	nil	—
Perry	$\frac{7}{8}$	$\frac{1}{2}$	—	all	all	all	—
Pictures	$\frac{1}{2}$	$\frac{1}{2}$	—	all	all	all	—
Rape of Grapes	$\frac{7}{8}$	$\frac{1}{2}$	—	all	all	all	—
Skins, and Pieces of Skins	$\frac{1}{2}$	—	—	all	all	all	—
Spicery	$\frac{1}{2}$	—	—	all	all	all	—
Syder, and Syder Eager	$\frac{7}{8}$	$\frac{1}{2}$	—	all	all	all	—
Tallow Candles	$\frac{1}{2}$	—	—	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$	—
Tea, except from the <i>East-Indies</i>	$\frac{1}{2}$	—	—	all	all	all	—
Vellom	$\frac{1}{2}$	—	—	all	all	all	—
Vinegar	$\frac{7}{8}$	$\frac{1}{2}$	—	all	all	all	—
Wines	$\frac{7}{8}$	$\frac{1}{2}$	—	all	all	all	—
Wrought Silks (except as above.)	$\frac{1}{2}$	—	—	all	all	all	—
All other Goods Drawback respectively	—	—	all	all	all	all	all

the Duties, to be Drawn back upon Exportation of Foreign

N <sup>o</sup> . 7.	N <sup>o</sup> . 8.	N <sup>o</sup> . 9.	N <sup>o</sup> . 10.	N <sup>o</sup> . 11.	N <sup>o</sup> . 12.	N <sup>o</sup> . 14.	N <sup>o</sup> . 17.	N <sup>o</sup> . 18.	N <sup>o</sup> . 19.	N <sup>o</sup> . 20.	N <sup>o</sup> . 21.	N <sup>o</sup> . 22.	N <sup>o</sup> . 23.	N <sup>o</sup> . 24.	N <sup>o</sup> . 25.
nil	nil	—	—	—	—	—	—	—	—	—	—	—	—	—	—
nil	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	all	—	—	$\frac{2}{3}$	$\frac{2}{3}$	—	—	—	—	—	—	—	—	—	—
—	all	—	—	$\frac{2}{3}$	all	—	—	—	—	—	—	—	—	—	—
—	all	—	—	$\frac{2}{3}$	$\frac{2}{3}$	—	—	—	—	—	—	—	—	—	—
—	nil	—	—	nil	nil	—	—	—	—	—	—	—	nil	—	—
—	nil	—	—	—	—	—	—	—	—	—	—	—	—	—	—
nil	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
all	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
all	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
all	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	all	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	all	—	—	—	—	—	—	—	—	—	—	$\frac{2}{3}$	$\frac{2}{3}$	—	—
nil	—	—	—	—	—	—	—	—	—	—	nil	—	—	—	—
nil	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	all	—	—	—	—	—	—	—	—	—	—	$\frac{2}{3}$	$\frac{2}{3}$	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
nil	nil	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	all	—	—	—	—	—	—	—	—	—	—	$\frac{2}{3}$	$\frac{2}{3}$	—	—
nil	all	—	—	—	—	—	nil	—	—	—	—	—	—	—	—
—	all	—	—	$\frac{2}{3}$	$\frac{2}{3}$	all	—	—	—	—	—	—	—	—	—
—	all	—	—	$\frac{2}{3}$	$\frac{2}{3}$	—	—	—	—	—	—	—	—	—	—
—	all	—	—	—	—	—	all	—	—	—	—	—	—	—	—
—	—	—	—	$\frac{2}{3}$	$\frac{2}{3}$	all	—	—	—	—	—	$\frac{2}{3}$	$\frac{2}{3}$	—	—
—	—	—	—	$\frac{2}{3}$	$\frac{2}{3}$	—	all	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$\frac{1}{2}$	—	—	—	—	—	all	—	—	—	all	—	—	—	—	—
—	all	—	—	$\frac{2}{3}$	all	—	—	all	—	—	—	—	a	—	—
—	all	—	—	—	—	—	—	—	—	—	—	$\frac{2}{3}$	$\frac{2}{3}$	—	—
all	all	—	—	—	—	all	—	—	—	—	—	—	—	—	—
all	all	all	all	—	all	all	all	all	all	all	all	—	all	al	all

For

For the better Understanding the foregoing Table, please to observe,

That the Numbers at the Top denote the Branches, as in Page 2. and that N<sup>o</sup> 5, 13, 14, 16, 17, and 26. are designedly left out, because no part of those Duties is to be Drawn back upon Exportation.

That the Articles in that Table mentioned, are Exceptions in some respect to the General Rule of Drawing back all the Duties, saving the Moiety of the Old Subsidy.

That all those Articles have their Repayments Noted in the several Columns, for the Duties to which those Goods are lyable at Importation, &c.

That the Proportions there Noted, are such a Part, or Parts of the Net Duties Inwards; For Instance, If Leather Manufactures were to be Exported, which at Importation had been valued at *l.* 100. — and paid all Duties accordingly, you Work for the Duties Inwards (or consult the Entry) and so endorse on the Debenture the  $\frac{1}{2}$  of the Net Old Subsidy, the whole New Subsidy,  $\frac{1}{3}$  Subsidy,  $\frac{2}{3}$  Subsidy, Impos<sup>t</sup>,  $169\frac{2}{3}$  and  $\frac{2}{3}$  Parts of the New Duty, and of the Additional Duty on Leather, and so for the rest.

Sugars Imported from the *British* Plantations in *America*, and afterwards Refined in *Britain*, being Exported within 12 Months by *British*, or 9 Months by Strangers, have an Allowance of 4 Shillings *per* Hundred weight, Oath being made of the Payment of the Duties Inwards, &c. 9 & 10 *W.* 3. c. 23. and 2 & 3 *A.* c. 9.

Fish and Flesh Exported, cured with (any Salt in *England*, but in *Scotland* only with Foreign) Salt, for which the Duties at Importation, and the Excise, out of the Cellars, or at the Salt Works, have been Paid or Secured, Drawback as follows, *viz.*

## A Scheme for Calculating the Drawback on Fish, and Flesh Exported.

Goods.		Drawback.		
		<i>l.</i>	<i>s.</i>	<i>d.</i>
Beef, or Pork	the Barrel ( <i>a</i> )	—	5	—
Codfish, Ling, or Hake ( <i>b</i> )	{ dry'd or } 24 Inches long, the 120	1	5	—
		—	12	6
	{ wet — } 24 Inches long, the 120	2	10	—
		1	5	—
Herrings	white, the Barrel qt. 32 Gallons ( <i>c</i> )	—	10	5
<i>ditto</i>	red, the like Barrel ( <i>d</i> )	—	6	8
Pilchards, or Scads	the Barrel qt. 50 Gallons ( <i>d</i> )	2	—	—
Salmon	the Barrel qt. 42 Gallons ( <i>d</i> )	—	16	8
Sprats red, or dry'd	the Last ( <i>d</i> )	—	6	8

( *a* ) 5 *A.* c. 8.

( *b* ) 1 *A.* c. 21.

( *c* ) 5 *A.* c. 8.

( *d* ) 57 & 8 *W.* 2. c. 31.

29 & 10 *W.* 3. c. 44.

The Drawback on Fish and Flesh is payable in *England*, out of the Excise on Salt only, and the Collectors in *Scotland* are confin'd likewise to that Branch, but if they have not Money arising from the same, sufficient to pay the Debenture, it is to be Certified either to the Commissioners of the Customs, or Excise at *Edinburgh* (e) (at the Merchants choice) who are oblig'd to pay the same out of any Branch of the Revenue in their Hands, and yet no Defalcation to be made on that Account, out of the Excess payable to the Commissioners of the Equivalent, more than if such Payments had not been made,

(e) A. 7. C. II.

### A Scheme for the Bounty on Corn.

Acts.	Cha.	Sorts of Corn.	Prices per Quarter.			Bounty per Quarter.		
			l.	s.	d.	l.	s.	d.
1 W. & M.	12	Barley	1	4	—	2	6	—
		Malt	1	4	—	2	6	—
		Rye	1	12	—	3	6	—
		Wheat	2	8	—	5	—	—
5 A. —	8 & 29	Beer alias Bigg	1	4	—	2	6	—
		Malt, made of Wheat	2	8	—	5	—	—
		Oat-meal, when Oats do not exceed	1	5	—	2	6	—

Corn, Ground or Unground, Exported in *British* Ships, has a Bounty according to the said Scheme, when the Prices do not exceed the Rates therein specified at the Place of Shipping : But if the Corn be Exported for the use of Her Majesties Garisons Abroad, or put on board any Ship, by way of Provision for Brewing or Baking for the Voyage, there is no Bounty granted for the same.

Note, *Beans, Buck-Wheat, Oats, Pease, and other Grain, not mentioned in the said Scheme, have no Allowance upon Exportation.*

### Premium for Naval Stores from the *British* Plantations and from *North Britain* to *South Britain*.

Good and Merchantable,		l.	s.	d.
Hemp, Water rotted, bright and clean, the Ton qt. 20 C. wt.		6	—	—
Masts, Yards, and Bow-sprights, the Ton qt. 40 Feet, Girt }		1	—	—
Measure, as round Bodies are measured }		—	—	—
Pitch the Ton qt. 20 C. Gross wt. Net Pitch in 8 Barrels		4	—	—
Rozin, or Turpentine, the like Ton in 8 Barrels		3	—	—
Tar the Ton, containing 8 Barrels, each Barrel gaging }		4	—	—
31 Gallons and $\frac{1}{2}$		—	—	—

Naval Stores Imported into *Britain* from Her Majesties Plantations in *America* directly, in Ships that may lawfully Trade, or from *North Britain* into *South Britain*, in *British* built Ships, are to have a Re-

ward according to the above Scheme, from 1 September 1713. till 1 June 1725. and thence to the End of the next Session of Parliament: 12 A. c. 9. §. 1, 2.

Sails or Sail-Cloth British made (on Oath) and Exported, have a Bounty of 1d. per Ell till 21 July 1720. and thence to the End of the next Session of Parliament, to be Paid out of the like Duty so long payable on Foreign Sails and Sail-Cloth Imported. Except Sail-Cloth of and from Ireland.

I Come now to say something in relation to the Business below Stairs, or at the Water-side, in which there are several useful Compendious ways of Working, which, next to Integrity and Knowledge of Goods, are the best Qualifications of a Discharging Officer; and shall begin with Tare, that is an Allowance made in consideration of the Weight of the Cask, Box, Bale, or other Package, wherein any Commodity is contain'd.

Tare is either so much *per Cent.* or so much *per Bag, &c.* or so much of the Gross Weight according to the Commodity.

When it is so much *per Cent.* multiply the Gross Weight by the Tare, and divide the Product by 112. the Quotient is the Tare of the whole, which subtracted from the Gross Weight gives the Net weight. Or,

Subtract the Tare from 112. and by the Remainder multiply the Gross Weight, the Product whereof divide by 112. and the Quotient is the Net Weight. Thus,

C. q. lb.		C. q. lb.
20 — —	Figs, Tare 12 <i>per Cent.</i> is Net	17. 3. 12.
12		C. q. lb.
— C. q. lb.	Gross 20 — —	
112) 240 (2 — 16	Tare 2 — 16	Or
16	Net 17. 3. 12.	112 lb.
		12
		100
		20
		— C. q. lb.
		112) 2000 (17. 3. 12. Net.
		880
		96

But the Tare may in most cases be found more expeditiously thus, Consider what even or aliquot Part or Parts of 112. the given Tare is, and Subtract such a Proportion of the Gross Weight; the Remainder is Net Weight. For instance, 32 C. wt. Gross at 14 *per Cent.* is Net 28 C. wt. for 14 lb. being  $\frac{1}{8}$  of 112. I take  $\frac{1}{8}$  accordingly of the whole Gross Weight, being 4 C. wt. which subtracted from 32 C. wt. leaves 28 C. Net, as before. Thus,

For 24 *per Cent.* take  $\frac{1}{7}$  of the Gross Weight, and  $\frac{1}{2}$  of the said  $\frac{1}{7}$ .  
 For 21 *per Cent.* take  $\frac{1}{8}$  and  $\frac{1}{2}$  of the said  $\frac{1}{8}$ .  
 For 18 *per Cent.* take  $\frac{1}{7}$  and  $\frac{1}{8}$  of the said  $\frac{1}{7}$ .  
 For 16 *per Cent.* take  $\frac{1}{7}$ .  
 For 14 *per Cent.* take  $\frac{1}{8}$ .



For 12 *per Cent.* take  $\frac{1}{4}$ , and the  $\frac{1}{2}$  of the same; or from  $\frac{1}{8}$  of the Gross take  $\frac{1}{2}$  of the  $\frac{1}{8}$ .

For 10 *per Cent.* Suttle the Weight and cut off the Right hand Figure; or take  $\frac{1}{4}$ , and the  $\frac{1}{4}$  of the said  $\frac{1}{4}$ .

For 8 *per Cent.* take  $\frac{1}{4}$ ; or take  $\frac{1}{2}$  of  $\frac{1}{2}$  the Gross Weight.

For 7 *per Cent.* take  $\frac{1}{8}$ ; or  $\frac{1}{2}$  of  $\frac{1}{4}$ ; or  $\frac{1}{4}$  of  $\frac{1}{2}$ , which are equal.

For 6 *per Cent.* work as for 8 *per Cent.* and deduct  $\frac{1}{4}$ ; or as for 4 *per Cent.* and add  $\frac{1}{4}$ .

For 4 *per Cent.* take  $\frac{1}{2}$  of  $\frac{1}{4}$  of the Gross; or 4 lb. for every C. wt.

For 2 *per Cent.* take  $\frac{1}{4}$  of  $\frac{1}{2}$  of the Gross; or 2 lb. for every C. wt.

2. When the Tare is so much *per Bag*, Hogshead, or other Package, multiply the Number of Bags, &c. by the Tare allow'd, and you have the Total Tare, which substra'cted from the Gross Weight, gives the Net Weight.

3. When the Tare is mark'd on the Goods, and not ascertain'd, or when the Tare varies according to the Weight of the Goods (as for Raw Silk of *Smyrna* and *Cyprus*) in such Cases the Tare of each is to be set down to the Right Hand, opposite to the Goods to which it belongs, which being cast up, and substra'cted from the Gross Weight, gives the Net.

The usual Tares and Allowances in Practice in the Port of *London*, follow at the End of *Part. III.* pag. (78.)

Oyl, though it be Entred and pays Duty by the Gallon, yet in uncertain Casks, it is weigh'd, and after deducting 18 *per Cent.* for Tare, is computed at 7 lb. and  $\frac{1}{2}$  *per Gallon*, to work which, Multiply by 94. (being the Net of 112) the Produce is the Pounds Net, which doubled brings it to  $\frac{1}{2}$  Pounds, and that divided by 15. (the  $\frac{1}{2}$  Pounds in a Gallon) gives the Contents in Gallons; or Cut off the last Figure of your Hundreds, Half the rest, and you have the Tons, from which substra'ct for every Ton a Gallon and  $\frac{1}{3}$ , and you have the Net Contents.

Thus,	C.	C.
	660	66,0
	94	
	<hr/>	
	2640	33 ———
	5940	33 ———
	<hr/>	
	62040 Pounds	44 ———
	62040	<hr/>
		32. 208.
		ts. gall.
	252. ts.	
	gall.	
15) 124080	(8272 (32. 8 & 208.	
	<hr/>	
	40	712
	<hr/>	
	108	208
	<hr/>	
	30	
	<hr/>	
	0	

In the Operation to the Right Hand the 44 odd Gallons are substra'cted from 252, the Gallons in a Ton.

Here follows a Table for the more ready Casting up Oyl in uncertain Casks.

A TABLE for Reducing Oyl in Uncertain Casks, from Weight to Measure.

Weight.			Measure.			
Gross.	Tare.	Net.	Tons	Hhds.	Gall.	15 parts
C. qr. lb	Pounds	Pounds				
— 1. —	4 $\frac{1}{2}$	23 $\frac{1}{2}$	—	—	3	2
— 2. —	9	47	—	—	6	4
— 3. —	13 $\frac{1}{2}$	70 $\frac{1}{2}$	—	—	9	6
1. — —	18	94	—	—	12	8
2. — —	36	188	—	—	25	1
3. — —	54	282	—	—	37	9
4. — —	72	376	—	—	50	2
5. — —	90	470	—	—	62	10
6. — —	108	564	—	1	12	3
7. — —	126	658	—	1	24	11
8. — —	144	752	—	1	37	4
9. — —	162	846	—	1	49	12
10. — —	180	940	—	1	62	5
20. — —	360	1880	—	3	61	10
30. — —	540	2820	1	1	61	—
40. — —	720	3760	1	3	60	5
50. — —	900	4700	2	1	59	10
60. — —	1080	5640	2	3	59	—
70. — —	1260	6580	3	1	58	5
80. — —	1440	7520	3	3	57	10
90. — —	1620	8460	4	1	57	—
100. — —	1800	9400	4	3	56	5
500. — —	9000	47000	24	3	29	10
1000. — —	18000	94000	49	2	59	5

To bring Tobacco, or other Goods, which pay Duty by the Pound, from Hundreds to Suttle Pounds, work thus :

First set down your Hundreds weight, &c. Suppose ——— C. qr. lb  
 Then under the Hunds. directly, set down the Hunds. again — 10. 2. 24  
 Repeat the same one space more to the left Hand ——— 10.  
 And again, one figure or space further to the left Hand — 10.  
 To which add the 2. qr. 24 lb or 80 lb on the 4<sup>th</sup> l. or thus — 80.

And you have the Suttle Pounds of the whole ——— 1200.

I think

I think it needless to shew what proportion Foreign Weights bear to ours, because all weighable Goods are to be weigh'd, not computed, and therefore I proceed next to Measures, &c.

A Bushel of Foreign Salt, is to weigh, 1 A. c. 12. S. 6. ——— 84 lb  
 A Bushel of Rock Salt, 1 A. c. 21. S. 9. ——— 65  
 A Bushel of *British*, or small Salt, 9 & 10 W. 3. c. 44. S. 24 ——— 56

A round Bushel with a plain and even bottom, being made 18 Inches and  $\frac{1}{2}$  wide throughout, and 8 Inches deep, is a Legal *Whincheſter* Bushel, 13 & 14 W. 3. c. 5. S. 28.

Foreign Linen is generally Contented according to the Measures of the Country or Place from whence it comes; for your Government therefore here follows an Abstract of the Proportions which several foreign Measures hold with ours.

<i>Amsterdam</i>	100 Ells make in <i>Britain</i>	60	} Ells
<i>Antwerp</i>	100 Ells	60	
<i>Barcelona</i>	8 Palms	1	} Yard & $\frac{3}{8}$
<i>Colen</i>	100 Ells	60	
<i>Emden</i>	100 Ells	48 & $\frac{1}{2}$	} Ells
<i>Florence</i>	163 Braces of Silk	100	
<i>Frankfort</i>	100 Ells	48	} Ells
<i>Genoa</i>	100 Palms	27	
<i>Hamburg</i>	100 Ells	48 & $\frac{1}{2}$	} Ells
<i>Leghorn</i>	100 Braces	48	
<i>Lisbon</i>	1 Vire about	1	
<i>Lubeck</i>	120 Ells	60	
<i>Lucca</i>	160 Braces	100	} Yards
<i>Lyons</i>	100 Aulnes	98 & $\frac{1}{2}$	
<i>Marsailles</i>	1 Cane	2 & $\frac{1}{8}$	} Yards
<i>Millan</i>	188 Braces of Silk	100	
<i>Millan</i>	160 Braces of Linen	100	
<i>Musco</i>	100 Achins	77 & $\frac{1}{2}$	} Yards
<i>Roan</i>	{ the Small 100 Aulnes of Linen	100	
	{ the Great 100 Aulnes of Linen	120	} Ells
<i>Rochel</i>	1 Aulne	44	
<i>Seville</i>	100 Vares	74	} Ells
<i>Thoulouſe</i>	1 Aulne by Rule	42	
<i>Valentia</i>	100 Vares	85	} Yards
<i>Venice</i>	100 Braces	55 & $\frac{1}{2}$	

Having the Proportions, Practice will afford you Rules for working short: For instance,

To reduce { Yards *British* { into Ells *Flemish* ——— Add  $\frac{1}{3}$ .  
 { into Ells *British*, Subtract  $\frac{1}{3}$ , or Multiply  
 { by 8, and cut off the right hand Figure.  
 { Ells *British* { into Yards *British* ——— Add  $\frac{1}{4}$ .  
 { into Ells *Flemish* ——— Add  $\frac{2}{3}$ , or add a  
 { Cypher, and take  $\frac{1}{2}$ .

To

To reduce { Ells *Flemish* into Yards, Subfract  $\frac{1}{4}$ .  
 Ells *Flemish* into Ells *British*, Multiply by 6, and cut off the right hand Figure.  
 Ells *Flemish* into Ells *British*, and Hundreds, cut off the two last Figures, half those to the left hand, and allow 6 for every 10 to the right hand.  
 Great pounds of Silk, of 24 Ounces, to pounds of 16 Ounces, Add  $\frac{1}{2}$ .  
 Small pounds, of 16 Ounces, to pounds of 24 Ounces, Subfract  $\frac{1}{3}$ .

To measure Timber, whether square, or of unequal sides, this is a general Rule:

Take the number of Inches on the one side, and the other, in the middle of the piece of Timber, multiply the one by the other, and that product by the Length, which divide by 1728, (the Cubical Inches in one Foot of Timber) the Quotient gives the Content in Feet and Inches.

Balks { Great, are to pay Duty as Timber.  
 Middle, from 5 to 8 Inches square.  
 Small, all under 5 Inches square.

Masts, being almost the only round Timber Imported, pay Duty by the Mast, and are paid at present according to the following Dimensions.

Masts { Great ————— 36  
 Middle ————— 24  
 Small ————— 18  
 Capravens ————— 12 } Inches in Circumference at the middle.

### To Gage a Ship.

If it be a Single-Deck'd Ship, measure the Keel within board (so much as she treads upon the Ground) likewise the Breadth within board by the Midship-beam, from Plank to Plank, and the Depth of the Hold from the Plank below the Kelsey to the under part of the Deck-plank; and for a Two-Deck'd Ship (which carries Goods between Decks) take the Depth of her Hold from the Plank below the Kelsey to the under part of the Upper Deck Plank, —then multiply the Length by the Breadth, and the Product thereof by the Depth, and divide the whole by 94 for a Merchant Ship, or 100 for a Queen's Ship, the Quotient is her Tonnage.

But the Rule observed for Gaging Ships liable to Tonnage for making a Dock at *Liverpool*, by 8 A. c. 12. is thus:

Take the Length of the Keel (so much as she treads on the Ground) the Breadth within board by the Midship-beam from Plank to Plank, and half the Breadth for the Depth, then multiply the Length by the Breadth, and that Product by the Depth, which divide by 94, and it gives the Content of the Tonnage for all Ships.

By 5 A. c. 27. a Cylinder or round Vessel, having an even Bottom, and being 7 Inches Diameter throughout, and 6 Inches deep from the top of the Inside to the bottom, or any Vessel containing 231 Cubical



If the Diameters of the Cask at the Head and Bung happen to consist of Inches, and parts of Inches, work thus:

Look in the Table for the next greater Number, answerable both to the Head, and also to the Bung, setting down what is found against each of them under their several Titles; in like manner look for the next lesser Number, setting down what is found against them; then Subtract the lesser out of the greater, and Note the difference; then take a proportional part of the difference (according to the parts of Inches) and add to the Sum of the lesser Number, and proceed as before, when the Number of Inches was entire.

If the Length of the Cask happens to consist of Inches, and Parts of Inches, Multiply the Number of the  $\frac{1}{2}$  of the Area at the Head, and  $\frac{2}{3}$  of the Area at the Bung by the next greater Number to the Length of the Cask, and also by the next lesser, Subtract the lesser out of the greater, and Note the difference; then take a proportional Part thereof (according to the Parts of Inches) which being added to the lesser Number (cutting off the Three last Figures towards the right hand) shews the Content of the Cask in Gallons and Parts, as before.

Example.

Suppose { the Diameters at the Head to be  $26\frac{1}{4}$   
                  { Bung to be  $34\frac{3}{4}$   
                  { and the Length to be  $48\frac{1}{2}$  } Inches.

Look in the Table under the Title *Head*.

And against { 27 is found \_\_\_\_\_  
                  { 26 is found \_\_\_\_\_

Gal-	1000
lons.	Par.
—	826
—	766

The lesser being Subtracted from the greater, remains—

—	60
---	----

Which 60, being Divided by 4 (the Denominator of the Fraction  $\frac{1}{4}$ ) gives \_\_\_\_\_

—	15
---	----

Which being added to the lesser Number \_\_\_\_\_

—	766
---	-----

Makes the exact  $\frac{1}{4}$  of the Area at the Head, viz \_\_\_\_\_

—	781
---	-----

Look in the Table under the Title *Bung*,

And against { 35 is found \_\_\_\_\_  
                  { 34 is found \_\_\_\_\_

2	776
2	620

The lesser Subtracted from the greater—remains—

—	156
---	-----

Which being Divided by 4 (the Denominator of the Fraction  $\frac{3}{4}$ ) gives in the Quotient 39; that Multiplied by 3 (the Numerator of the Fraction  $\frac{3}{4}$ ) produces \_\_\_\_\_

—	117
---	-----

Which being added to the lesser Number \_\_\_\_\_

2	620
---	-----

Makes the exact  $\frac{3}{4}$  of the Area at the Bung, viz \_\_\_\_\_

2	737
---	-----

To which adding the  $\frac{1}{4}$  of the Area at the Head, viz \_\_\_\_\_

—	781
---	-----

You have the mean Area, or Content of the Cask \_\_\_\_\_

3	518
	Brought

Brought over. \_\_\_\_\_

Gallons.	1000 Parts
3	518

Which Multiply'd by 49. ( the next greater Number }  
 to 48 &  $\frac{1}{2}$  the *Length* of the Cask ) produces— }  
 And by 48 ( the next Number less than 48 &  $\frac{1}{2}$  ) pro- }  
 duces— }

172	382
168	864

The less being Subtracted from the greater—remains—

3	518
---	-----

The half whereof is—

1	759
---	-----

Which being added to the lesser Number—

168	864
-----	-----

Make—

170	623
-----	-----

From which cut off the 3 last Figures to the right hand, and you have the Content of the Cask, viz. 170 Gallons and  $\frac{623}{1000}$  Parts of a Gallon, which being reduced makes near  $\frac{3}{4}$ .

Or Multiply the mean Area of the Cask—

3	518
---	-----

By 48 ( the next Number less than 48  $\frac{1}{2}$  the Length ) }  
 the produce is— }

168	864
-----	-----

And ( for the Fraction  $\frac{1}{2}$  ) take  $\frac{1}{2}$  of the 3. 518, being—

1	759
---	-----

Which, being added together, make as before—

170	623
-----	-----

The Method of Discharging Goods falls next under Consideration, and varies as to the Operations according to the nature of the Goods, but the Form otherwise holds in most cases with some of the following Examples.

Hhds. Tobacco stript.

Hhds. Tobacco stript.

N<sup>o</sup>.

N<sup>o</sup>.

Vir- ginia	Cart	C.qr.lb.
320.	1.	5. 3. 18
725.	2.	7. 2. 14
150.	3.	6. 1. 12
	3.	19. 3. 16

Vir- ginia	Cart	C.qr.lb.	Damage
212.	4.	6. 2. 10	lb.
315.	5.	6. 1. 8	10 d.
417.	6.	9. 2. 17	30 w.
	3.	22. 2. 7	40

19  
19  
19  
1

22  
223  
226

Certify'd  
the 19th  
February,  
1712.

Sutle—2228  
Entr'd—2000

By d and w.  
Sutle—2527 is meant dry  
Entr'd—2000 Damage and  
wet.

Short—228 Ent'd. N<sup>o</sup> 27. Short— 527 Entred in N<sup>o</sup> 68.

L

Chefts.

Chests of Almonds.

Bales of Smyrna Silk, raw.

		C. qr. lb.
S.	N <sup>o</sup> 2.	4. — —
	3.	4. 3. 27
	4.	4. 2. —
	5.	4. 1. 17
	1.	4. 1. 15
Gross	5.	22. 1. 3
Tare 14 per C.	—	2. 3. 4
Net	—	19. 1. 27
Entr'd	—	18. — —
Short	—	1. 1. 27
Entred in N <sup>o</sup> 88.	—	—

		C. qr. lb.
T.	N <sup>o</sup> 1.	3. 1. —
	2.	3. — 14
	3.	3. 2. 17
	4.	3. 2. 16
	5.	3. — 14
Gross	—	16. 3. 5
	—	16
	—	169
	—	168
Sutle	—	1881
Tare 16 lb Each	—	80
	—	1801
	—	$\frac{1}{3}$ — 600
Great Pounds	—	1201

Packs of Checks.

U.	N <sup>o</sup> 1.	40 Pieces.
	2.	44
	—	84 Pieces, each 35 Yards.
	—	$3\frac{1}{2}$
	—	252
	—	42
	—	Pieces 294
	—	Entred 260
	—	Short— 34 Entred, per N <sup>o</sup> (90).

Chests Florence Wine.

W.				32
				8
Examined, and Deliver'd—Gallons—				240



X. 1 Chest Damask Napkening of *Holland*, under an Ell, and  $\frac{1}{8}$  in Breadth,

qt. 300. Aulns *per* Invoice,  
75.  $\frac{1}{4}$  Deducted.

225.  
 $4\frac{1}{2}$  — 2. *per* Cent.

Examin'd and Deliver'd 220,  $\frac{1}{2}$  — Yards.

Hodgheads Wine Fill'd up.

	Head	Bung	Length	Wet Inches	Ullage Contents
	In. Pts.	In. Pts.	In. Pts.	In. Pts.	Gall. Pts.
Y. N <sup>o</sup> 1.	20. —	23. 9	36. 5	21. —	60. 4
2.	19. 8	23. 4	36. 5	14. —	39. 3
3.	19. 8	23. 8	35. 8	20. —	58. —
4.	20. —	24. 5	35. 9	21. 3	61. —
5.	19. 9	24. 2	36. 6	15. 5	45. 2
5					255. —
				Entr'd—	315. —

Certified the said Over-Entry, 1 *June*, 1713. Over— 60. —

Pipes Wine Unfill'd.

	Head	Bung	Length	Contents.	
	In. Pts.	In. Pts.	In. Pts.	Galls. Pts.	
Z. N <sup>o</sup> 1.	24. —	29. 6	46. —	121. —	$\frac{1}{2}$ Damage A. B. C. D. E. F.
2.	24. 5	31. 4	47. —	137. —	
3.	24. —	30. 5	47. —	130. —	
4.	25. —	30. —	48. —	132. —	
5.	24. —	30. 5	47. —	130. —	
5				649. —	
			Entred—	630. —	
			Short—	19. —	Ent. N <sup>o</sup> 92.

Certified the above Damage the 13 *May*, 1713.

For the Forms of all Custom-house Dispatches, and Books, I refer to a most Useful, Ingenious Book, written for the Benefit of the Publick, immediately after the Commencement of the Union of the Two Kingdoms, by *John Crookshanks*, Esq; Comptroller General of the Customs in Scotland, Entitled, *Instructions for Collectors, and other Officers employ'd in Her Majesties Customs, &c. in the North Part of Great Britain*, with Forms of Dispatches, Schemes for Calculations, and the regular Methods of Accounting, &c. Printed at *Edinburgh*, Anno 1707.

And that the Officers at the Water-side, may proceed with the more Certainty in their Discharges, here follows

## A Table of the usual Tares and Allowances now in Practice in the Port of *London*.

### A.

**A** L L O M in Casks, Tare 12 pound *per Cent*.

Ashes called Pot-ashes, 10 pound *per Cent*.

Argol in Casks, 14 pound *per Cent*.

### B.

**B** Acks for Chimneys of half a hundred weight and downward, to be accounted Small, and all above that weight Large.

Basket Rods the Bundle, 3 Foot about at the Band.

Barillia in single Serns, 3 hundred, 14 pound.

Barillia in double Serns, about 3 hundred weight, Tare 28 pound.

Battery in Fats, Tare 8 pound *per Cent*.

Books unbound, 8 hundred make a Maund.

Brimstone in Casks, Tare 8 pound *per Cent*.

Bristles in Fats, about 5 hundred weight, Tare 84 pound.

Bulrushes the Load, 60 Bundles.

### C.

**C** Apers, for Tare one third part.

Chests of Iron { large } 1 yard  $\frac{1}{4}$  long.  
                           { middle } 1 yard long.  
                           { small }  $\frac{3}{4}$  of a yard.

Cocheneal in Chests covered with Skin, about an hundred and an half, Tare 50 pound.

In Barrels, about an hundred and an half, 36 pound.

Copper in Fats, 8 pound *per Cent*. for Tare.

Copperas in Casks, Tare 10 pound *per Cent*.

### D.

**A** Loes-Cicotrina in Chests, about Three hundred and an half, Tare 80 pound.

Epatica in gunny, about an hundred, 8 pound; about two hundred weight, and three hundred, 14 pound.

Antimony in Casks, Tare 6 pound *per Cent*.

Drugs.

Argen

Drugs.

Argentum sublimatum, or Quick-silver, in Boxes, Barrels, and Leather, about an hundred and a quarter, or an hundred and an half, for Tare 36 pound.  
 —in Barrels the same weight, 14 pound.  
 Asa foetida in Baskets, about a quarter of an hundred, for Tare 3 pound *per* Basket.  
 Benjamin in Chests, about three hundred and an half, 90 pound ; in gunny, about an hundred weight, 8 pound ; about two hundred weight and three hundred, 14 pound.  
 Bole in Cask, for Tare 8 pound *per* Cent.  
 Camphire in Tubs, about half or three quarters of an hundred, for Tare 18 pound.  
 Caraway-seeds in Canvas Bales, about three hundred weight, Tare 10 pound.  
 Cardamoms in Bales, about two hundred weight, 14 pound.  
 Cinabrium, or Vermilion in Tubs, about three hundred and an half, Tare 36 pound.  
 Coloquintida in Chests, Tare 1.  
 Cubebs in Bags, Tare 4 pound.  
 Green Ginger in Jars, about an hundred weight, for Tare 28 pound.  
 Isonglass in Fats, about three hundred and an half, or four hundred weight, for Tare 84 pounds.  
 Jujubes in Fats, Tare 16 pound *per* Cent.  
 Lack, gum and seed in gunny, about an hundred, 7 pound ; two hundred or three hundred, 14 pound.  
 Myrrh in Chests, from three hundred and an half to four hundred weight, for Tare 92 pounds.  
 Olibanum in gunny, two hundred or three hundred weight, for Tare 14 pound ; one hundred weight, Tare 8 pound.  
 Pitch called Burgundy Pitch in Stands, about two hundred and three quarters, 56 pound.  
 Prunelloes in Boxes, about 14 pound weight, for Tare three pound *per* Box.  
 Tinkul in duffers, about an hundred, or an hundred and a quarter, for Tare 16 pound ; about an hundred and a half, Tare 20 pound.  
 Turmerick in gunny, about an hundred and a half, 14 pound Tare ; about an hundred, for Tare 10 pound.  
 Verdigreese in Leather, about one quarter of a hundred and 14 pound, for Tare 3 pound.  
 Vitriolum Romanum in duffers, about an hundred weight, 14 pound.

F.

**F**lax, the Last to contain seventeen hundred weight.  
 Feathers, for Tare four pound *per* Cent.  
 Fruit in Baskets, Tare 4 pound *per* Basket.

G.

**G**auls in double Bags from *Aleppo* and *Smyrna*, for Tare 7 pound *per* double Bag.  
 —In single Bags, 4 pound *per* Bag.

Almonds

- Almonds in Casks, Tare 14 pound *per Cent.*  
 —In Bags, Tare 4 pound *per Bag.*  
 —In Serns and Bags, about two hundred weight, for Tare 18 pound, and so proportionably.  
 Anniseeds in Serns and Bags, about three hundred and three quarters, for Tare 18 pound.  
 —from *Smyrna* with Felts, about three hundred and a half, for Tare 20 pound.  
 —Without Felts, the same weight, 14 pound.  
 Cinnamon in gunny, about three quarters or an hundred, for Tare 12 pound; in Skins the same weight, 14 pound; in Skins and Bags, 16 pound.  
 Cloves in Caroteels, about four hundred and a half, for Tare 70 pound.  
 Currans in Buts and Caroteels, for Tare 16 pound *per Cent.* in Quarterol, 20 pound *per Cent.* in Bags, about four hundred weight, 10 pound *per Bag.*  
 Figs in Barrels, Tare 14 pound *per Cent.*  
 Mace in Caroteels, about three hundred weight, for Tare 70 pound.  
 Nutmegs in Caroteels, about six or seven hundred weight, for Tare 70 pound.  
 Pepper in Bags, for Tare four pound *per Bag*, about three hundred.  
 Prunes in Puncheons, or uncertain Casks, 14 pound *per Cent.*  
 Raisins in Frails, Tare 6 pound *per Frail.*  
 —Of *Lippora* in Barrels, about an hundred weight, 14 pound Tare.  
 —Solis in Cask, Tare 12 pound *per Cent.*  
 Sugar in Bales from India, 36 pound Tare.  
     in Chests, for Tare  $\frac{1}{2}$  part.  
     in Casks,  $\frac{1}{8}$  part.  
     in Cask *S. Thome*,  $\frac{1}{2}$  part.  
 Loaf Sugar in Cask, with Paper, Thread, and Straw, for Tare, 16 pound *per Cent.*  
 Sugar in Canesters, for Tare  $\frac{1}{8}$ .

H.

- H**Arness-plates or breasts, to be accounted for Iron doubles.  
 Hemp, called Steel-Hemp, in Fats, for Tare 14 pound *per Cent.*  
 Hair, called Goats-hair in Canvas, for Tare, 4 pound *per Cent.* in Hair-cloth, 7 pound *per Cent.*  
 Hops in Bags, for Tare 4 pound *per Cent.*

I.

- I**ndico { IN Chests covered with Skins, about an hundred and three quarters, for Tare 48 pound.  
 in Bales with Skins, about an hundred and an half, 16 pound.

K.

- K**ettle Fats, for Tare 8 pound *per Cent.*

## L.

**L** Attin, or round Bottoms in Fats, for Tare 8 pound *per Cent.*  
 Linen, Flemish, and Dutch Measure, to be allowed 2 *per Cent.*  
 Except Gentish measure brown, to which add 5 *per Cent.*  
 Lockrams to be allowed 2 *per Cent.*

## M.

**M** Adder in Bales, great and small, single and double Bags, for Tare 28 pound.  
 —In Fats, for Tare 10 pound *per Cent.*

## O.

**O** In certain Cask, 1 in 20 allowed for Leakage, under 10 none.  
 in Candy Barrels, Tare 29 *per Barrel.*  
 in uncertain Cask, Tare 18 *per Cent.*  
 7 pound and half make a Gallon.  
 252 Gallons make a Ton.

## S.

**S** Afflower in Bales, about six hundred weight, for Tare 84 pound.  
 —In Bags, from two hundred to three hundred, 16 pound *per Bag.*  
 Salt-petre in Cask, Tare 12 pound *per Cent.* In gunny, about an hundred and a quarter, Tare 16 pound.

**Shumack** in Bags, about three hundred and an half, 10 pound; from two hundred to three hundred, for Tare 8 pound; about seven hundred weight, 14 pound.

**Silk thrown or orgazine** In short Bales of Bologna with Searcloth and Cotton-wooll, about two hundred weight, for Tare 28 pound.

In long Bales with Searcloth and Cotton-wooll, the same weight, 30 pound.

In Naples Bales with Searcloth, about two hundred weight, 18 pound.

Fangots of Naples, about one hundred and a half with Searcloth, Tare 14 pound; and so downwards proportionably.

In Messina Bales double Canvas thrown and raw, about two hundred weight, 10 pound; with Searcloth and Cotton-Wooll, the same weight, 22 pound.

In long Bales of *Aleppo* with Cotton-wooll, about three hundred and a quarter, and downwards to two hundred and three quarters, for Tare 32 pound.

In Fangots of *Aleppo*, about two hundred and a quarter, or two hundred and a half, with Cotton-wooll, 24 pound.

In Fangots of *Aleppo*, about one hundred and three quarters, or two hundred, Tare 20 pound; about an hundred and a quarter, or an hundred and an half, 18 pound.

**Silk raw** Ardas Silk of *Aleppo* in short Bales with Cotton-wooll, from three hundred and a quarter, to two hundred and three quarters, for Tare 30 pound.

Of *Smyrna* and *Cyprus*, about three hundred weight and upwards, for Tare 16 pound.

—downwards to two hundred weight, 14 pound.

—from two hundred weight downwards, 12 pound.

In Bales of *Perfia*, an hundred and a quarter, 20 pound.

Smalts,

Smalts, or Powder blew in Casks, for Tare 10 pound *per Cent.*

**Sope** { called Castile Sope in double Serns, about three hundred weight, for Tare 30 pound.  
—in single Serns the same weight, 16 pound.  
—in Chests, about two hundred and a half, or three hundred weight, 40 pound.

Succads in Chests, about an hundred and an half, 40 pound.

T.

**T** Allow from *Russia* and *Ireland*, in Casks, for Tare 12 pound *per Cent.*

Tazels, the half pack contains ten thousand.

Sifters Thread to have no allowance.

Thread called whited brown, Outnal, and black and brown, or *Bridges*, to have allowance of 6 *per Cent.* for want of weight.

**Tobacco** { Spanish in Barrels, about two hundred and a quarter, for Tare 28 pound.  
—in Half-barrels, about an hundred and a quarter, 18 pound.  
—in Potaccoes without Canvas, 14 pound.  
—in Potaccoes covered with Canvas, 16 pound.  
—in Potaccoes covered with Skins, 26 pound.  
Virginia in Hogsheads, weighing under three hundred weight, for Tare 70 pound.  
—from three hundred to four hundred, 80 pound.  
—from four hundred to five hundred, 90 pound.  
—five hundred weight and upwards, 100 pound.  
Barbadoes in rolls upon sticks, about a quarter of an hundred, 6 pound *per stick.*  
Bermudaes in Chests, 20 pound *per Cent.*  
—in Casks, about three hundred weight, Tare 60 pound; about two hundred and a half, downwards to two hundred, or one hundred and three quarters, 50 pound.

Turpentine in Casks, Tare a fifth part.

W.

**W**ire of Lattin and Iron in Casks, for Tare 6 pound *per Cent.*

**Wooll** { called Beaver-wooll, in Hogsheads and Brizles, for Tare 75 pound.  
—in Crobies, Tare the cover, which is one third of the whole.  
Cotton-wooll, for Tare 4 pound *per Cent.*  
Spanish in Bales for Cloth, about two hundred, for Tare 28 pound.  
Spanish in Bales for Felts, about two hundred and a quarter, for Tare 14 pound.  
Sigovia Spanish for Felts, about two hundred, for Tare 15 pound.  
Lambs Estridge, Polish, for Tare 4 pound *per Cent.*

Wormseeds in Bales with Felts from *Smyrna*, about three hundred and three quarters, Tare 24 pound.

—from *Aleppo* with Cotton-wooll, 24 Pound.

Y.

**Y**arn called Cable-yarn in winch from *Russia*, for Tare 28 pound.

Cotton-

Cotton-yarn in Bales from *India*, about three hundred and a half, for Tare 43 pound.

—in Bags from *Turky*, for Tare 5 pound *per Cent*.

Grogram and Mohair-yarn in Bales from *Aleppo* with Cotton-wooll, 28 pound Tare, and so downwards proportionably.

From *Smyrna* with Felts, about four hundred weight, 28 pound.

—without Felts, about the same weight, for Tare 18 pound.

—in Fangots without Felts, about one hundred and three quarters, or two hundred, for Tare 14 pound.

—with Felts, Skins, and Cottons, 16 pound.

—without Felts, about an hundred and a half, 12 pound.

Linen-yarn in Fats, Tare 12 pound *per Cent*.

M

P A R.

## PARTITION III.

FROM what has been offered in the First and Second Parts of this Treatise, it is humbly conceiv'd the Duties payable Inwards, and Outwards, (or Coastwise, as to Coals, &c.) may be computed with Certainty, and without Difficulty, even by Persons of a very shallow Capacity; however, lest any should be mistaken in their Judgment, or guilty of an Escape, or wrong in their Operations, I have in this Partition not only furnished them with an Alphabetical Abstract or Table of the Rates of all Merchandizes, but also with the Total Net Amount of the several Duties payable upon all Goods whatsoever Imported, both Rated and Unrated, and of the Sums to be Drawn back upon Exportation of the same in Time, respectively, with proper References whereby to know the particular Branches which compose each Sum; together with a Table of the Net Duties payable upon certain Goods carried Coastwise, and upon all Goods whatsoever Exported.

For the better Understanding the Table Inwards, please to observe,

1. That the Words in *Italick* on the left hand Page, are either Goods paying Duties *ad Valorem*, or some Alterations or Additions made since the Rates were granted, *Anno 1660*.

2. That the Figures in the first Column on the right hand Page, are the Rates charg'd upon sundry Sorts of Goods Imported, from which the Net Duties are to be computed; (except Perry, Rape of Grapes, Syder, Syder Eager, Vinegar, and Wines, as in page 4.) All the rest are Goods paying the Subsidies *ad Valorem*, &c. as before.

3. That the Duties payable Inwards are calculated for Goods Imported by a *British* Merchant in a *British* Ship, for which Ready Money is paid, and all Discounts deducted; except in the case of *Currans*, *Iron*, and *Fish*, on which there being a different Duty payable, when Imported in a Foreign Bottom, or caught by Foreigners, I chose to add the Aliens Duty, or Petty-Custom to the same respectively; all the rest are computed, as aforesaid; and if to the Goods enumerated (page 8) when Imported in a Foreign Ship, or to any other Goods belonging to a Foreigner, be added the Aliens Duty charg'd in the following Abstract, you have the Net Duties to be paid or repaid in all Cases whatsoever.

4. That when two, three, or more Sums are Circumflexed together by a Brace to the right hand facing the Figures, it denotes, that all those Duties are payable upon the Goods to which the Circumflex belongs, or that the Goods have a Reference to some Duty at the Foot of the Brace; thus, Adzes for Coopers pay, partly by the Dozen, and partly by the Hundred weight; Skins, called Goats Skins, not Cordivant, pay by the Dozen, by the Value, and by the Weight; and Instruments for Barber Surgeons, besides the Duties respectively opposite to each Sort or Denomination, are further chargeable with another Duty by Weight, according to the Metal whereof each of them are made, whether Steel, or Iron.

5. That



5. That the Letters to the right hand, opposite to each sort of Goods, are References to a Table at the end of Goods *Inwards*, by which you see at a glance the particular Branches of which the several *Net Duties* consist, and will be a very great Direction to the Officers in their respective Computations.

6. That in the following Abstract of Goods, both *Inwards* and *Outwards*, such Duties are charg'd as would be payable by Law, if the Goods could be legally Imported or Exported, without any regard to Prohibitions, except in the case of *Fish Inwards*, Reference being pray'd respectively in all other cases to the *List of Prohibited Goods*, and to the *Index*, Part. IV.

7. And that the Sums to be paid, or repaid, consist of Pounds, Shillings, Pence, and 20th Parts of a Penny, whereof 5 make a Farthing, 10 a Half penny, and 15 Three Farthings.

The Duties are calculated so exactly, as not to differ from the most critical Calculation  $\frac{1}{40}$  part of a Penny on any one Commodity, and will be of the greatest Use and Advantage, both to Officers of the Customs, and to Merchants, as well for their Information as for Proving and Examining all Entries of Goods whatsoever, by Multiplying the several Duties by the Quantity of the Goods.

In ranging the Goods both *Inwards* and *Outwards*, I have observed the Order in which they follow in the Old Book of Rates, so far as to keep always both to the same Letter, and General Head, under which they are to be found there; but have disposed the Goods under each Letter, and General Head more successively in the Course of the Alphabet, taking in likewise, in their Order, such Goods as have been since charg'd with new or further Duties, and some others paying Duties *ad Valorem*. And because several Sorts of Goods Rated are so disposed as not to be found readily by the Alphabet, you have a List of them, with Directions where to turn to, in order to find them, at the end of the Abstract of Goods *Inwards*.

An Abstract of the Net *Aliens Duty*, payable by Strangers upon *all Goods Imported*, and by *British*, upon the *following Goods*, when Imported in Foreign Bottoms, over and above what is payable for the same by *British*, in *British* built Ships.

Inwards.		Aliens Duty to be			
		Paid.			
		l.	s.	d.	2oth parts
<b>A</b> quavitæ, the Hoghead	_____		1		
Balks { great (as Timber) every 50 Feet square	_____			1	18
{ middle, the 120	_____		1	3	
{ small, the 120	_____			6	
Barlings, the 120	_____			5	
Boards { Barrel Boards, the 120	_____				15
{ Clapboards, the 120	_____		2	5	
{ Pipe-boards, or Pipeholt, the 120 boards	_____		3		
{ White-boards for Shoemakers, the board	_____				3
Brandy, every 20 Shillings value upon Oath	_____			3	
Capravens, the 120	_____		11		
Corn or Grain, for every 20 Shillings it stands Rated } at ( vide page 6. ) _____ }				3	
Currans, already included in the Duties.	_____				
Deals { Burgendorp, the 120	_____		3		
{ Meabro, the 120	_____		1		
{ Norway, the 120	_____			3	
{ Spruce, the 120	_____		3	9	
{ of all other Sorts, for every 20 s. value upon Oath	_____			3	
Figs, the 112 lb	_____			5	
Fish, vide Fish, in Goods Inwards.	_____				
Flax { drest, or wrought, the 112 lb	_____		3	9	
{ undrest, the 112 lb	_____			3	
Hemp { drest, the 112 lb	_____		2	6	
{ short drest, the 112 lb	_____		2		
{ undrest, the 112 lb	_____			2	
{ for Ships small, the Mast	_____				10
Masts { middle, the Mast	_____		1	10	
{ great, the Mast	_____		3		
Oyl { Sevil, Majorca, Minorca, Apuglia, } { Portugal or Provence Oyl, the Ton }	_____		8		
{ Sallet Oyl, the Ton	_____		15	9	
Perry, vide Vinegar.	_____				
Pitch, great or small band, the Last cont. 12 Barrels	_____		7	10	
Planks of Ireland, the 100 Foot	_____		1	18	
		Potashes,			

## Inwards.

Aliens Duty  
to be

Paid.

	l.	s.	d.	2oth part.
Potashes, the Barrel, containing 200 lb			3	15
Prunes, the 112 lb			2	5
Raisins { great, the 112 lb			4	10
of Smyrna, black or red, the 112 lb			3	—
of the Sun, the 112 lb			6	—
Of all other Sorts, for every 20 s. value upon Oath			3	—
Rape of Grapes, vide Vinegar.				
Rozen, the 112 lb			1	—
Salt { Bay, or French, the Wey, containing 40 bushels-			3	—
white, or Spanish, the like Wey			4	—
Spars { Borne or Cant Spars, the 120			5	—
Small Spars, the 120			3	—
Staves, Barrel Staves, the 120				10
Staves, Firkin Staves, the 120				6
Staves, Pipe, or Hogthead Staves, the 120			1	—
Sugar { Candy { brown, the 112 lb			2	6
white, the 112 lb			3	9
Muscovadoes, the 112 lb			1	—
refin'd, single or double, in Loaves, the 112 lb			4	3
St Thome and Panellis, the 112 lb			6	—
white, the 112 lb			1	10
Syder, and Syder eager, vide Vinegar.				
Tar, great or small Band, the Last, containing 12 Barrels			7	10
Timber, every 50 Foot square			1	18
Timber of Ireland, the Ton or Load			2	—
Treenails or Trunnels, the thousand			1	10
Vinegar of all sorts, Perry, Rape of { fill'd, the Ton	1	10	—	—
Grapes, Syder and Syder eager { unfill'd, the Ton	1	6	4	16
Waincots, the 120			2	6
Wines, for Butlerage, fill'd or unfill'd, the Ton			2	—
For other Duties, vide page 48.				
Wood of all Sorts, for every 20 s. value, according to the Rates Part. IV.			3	—
All Goods of the Growth, Production, or Manu- facture of Turkey, or Russia (except Sail Oyl of Russia, Imported in British Ships) for every 20 s. as they stand Rated in the Column of Rates; or if Unrated, for every 20 s. value upon Oath			3	—
All other Goods whatsoever, Rated or Unrated, Im- ported by Strangers, for every 20 s. as they stand Rated in the said Column of Rates; or if they pay Duty ad Valorem, for every 20 s. value upon Oath			3	—

An ALPHABETICAL ABSTRACT of Tonnage and Poundage, &c. upon Net Duties payable upon such and all other with their respective Drawbacks upon Ex

Inwards.

A.

- A Dzes for Coopers the dozen ————— }  
*and for every 112 lb Iron* ————— }
- Aggets — { small as a Bean, the 100 dozen —————  
 { large, the piece ————— }
- Allom the 112 lb (*for Dyers use*) —————
- Alphabets the set, containing 24 —————
- Alpisti or Canary Seed, the 112 lb —————  
 { the pound ————— }
- Amber — { the mast, cont. 2 pounds and  $\frac{1}{2}$  —————  
 { Beads, the pound —————  
 { Oyl (*vide Drugs*) ————— }
- Anchoves the Little Barrel, containing 16 lb *Fish* (4 & 5 W. & M.) }  
 c. 5.) ————— }
- Andirons — { or Creepers of Lattin, the pound —————  
 { of Iron, the pair —————  
 { *and for every 112 lb* ————— }
- Andlets or Males, the pound —————
- Aneile of Barbary, the pound —————
- Annotto, the pound (*for Dyers use*) —————
- Anvils, the 112 lb —————
- Apples — { the Bushel —————  
 { the Barrel, containing 3 Bushels —————  
 { vocat. Pippins or Runnets, the like Barrel —————  
 { the Barrel ————— }
- Aqua Viræ { *Vide page (86)* ————— }  
 { the Hoghead ————— }  
 { *and for Excise* { *under Proof, the Gallon* ————— }  
 { *Vide page (45)* { *above Proof, the Gallon* ————— }
- Argol, white and red, or Powder the 112 lb (*for Dyers use*) —————
- Armour old, the 112 lb —————
- Arrows for Trunks, the groce, containing 12 dozen —————
- Ashes, voc. { Potashes the Barrel containing 200 lb (*Vide pag. 86.*) —————  
 { Pearl Ashes the like Barrel (10 & 11 W. 3. c. 21.) ————— }

TABLE of the Rates Charg'd by the Act  
Merchandizes Imported, and of the Total  
Goods whatsoever, both Rated and Unrated,  
Portation.

			Duties to be											
Rates.			Paid.				Repaid.							
l.	s.	d.	l.	s.	d.	20th parts	l.	s.	d.	20th parts				
—	12	—	—	1	8	10	—	1	5	2				A
—	—	—	—	4	8	5	—	4	8	5				B
—	13	4	—	1	10	16	—	1	7	—				C
—	—	6	—	—	—	17	—	—	—	15				B
2	—	—	—	4	2	19	—	3	3	10				C
—	5	—	—	—	8	11	—	—	7	2				B
3	15	—	—	10	8	5	—	8	10	17				C
—	3	8	—	10	—	8	—	—	9	7				B
—	8	4	—	1	11	13	—	1	9	5				D
—	10	—	—	3	3	12	—	3	—	15				D
—	—	—	—	—	—	—	—	—	—	—				
—	7	6	—	1	5	—	—	1	2	19				B
—	1	—	—	—	1	14	—	—	1	8				B
—	10	—	—	1	5	2	—	1	2	5				A
—	—	—	—	4	8	5	—	4	8	5				B
—	3	—	—	—	5	3	—	—	4	6				B
—	1	6	—	—	2	11	—	—	2	3				E
—	1	—	—	—	—	11	—	—	—	5				A
—	15	—	—	10	9	14	—	10	5	8				B
—	—	4	—	—	—	11	—	—	—	9				B
—	1	—	—	1	—	14	—	—	1	8				F
—	3	—	—	—	5	3	—	—	4	6				F
—	2	13	4	—	10	1	4	—	8	10	—			
—	—	—	—	—	—	—	—	—	—	—	—			
—	4	—	—	16	4	16	—	14	6	—				F
—	—	—	—	3	8	—	—	—	—	—	—			
—	—	—	—	6	8	—	—	—	—	—	—			
—	1	3	4	—	1	1	6	—	6	13				E
—	1	—	—	—	2	10	4	—	2	4	10			B
—	6	8	—	—	11	8	—	—	9	10				A
—	1	5	—	—	11	—	15	—	10	5	12			
—	1	5	—	—	11	—	15	—	10	5	12			

## Inwards.

Ashes; voc.	{ Wood or Soap Ashes, the Last, containing 12 Barrels—	}
	{ <i>Weed Ashes, the Last</i> —	
	and for every 20 s. value upon Oath ————	
Aul-blades,	the thousand ————	}
	and for every 112 lb ————	
Aulgers for Carpenters,	the groce ————	}
	and for every 112 lb Iron ————	
Axes or Hatchets,	the dozen ————	}
	and for every 112 lb Iron ————	

## B.

B	Abies, or Puppets for Children, the groce. containing 12 dozen ————	}
	Babies Heads of Earth, the dozen ————	
	All other Toys for Children to pay 16 d. in 20 s. value upon Oath ————	
Bacon ————	{ of Ireland, the Flitch ————	}
	{ and for every pound weight ————	
	of Westphalia or Hambrough; or the like, the 112 lb ————	
Bags ————	{ with Locks, the dozen ————	}
	{ and for every 20 s. value of the Leather, as in pag. 55. ————	
	and for every 112 lb the Locks ————	
	with Steel rings without Locks, the dozen ————	
	and for every 20 s. value of the Leather, as in pag. 55. ————	
	and for every 112 lb the Rings ————	
Balks ————	Great the 120 ————	}
	But by the 23d Rule in the Book of Rates, they are to	
	pay as Timber 50 Foot square ————	
	From Asia, Africa, America, or Ireland, the 120 ————	
	Middle the 120 ————	
	From Asia, Africa, America, or Ireland, the 120 ————	
	Small the 120 ————	
	From Asia, Africa, America, or Ireland, the 120 ————	
	Vide page (86)	
Balances ————	{ Gold Balances, the groce, containing 12 dozen pair ————	}
	{ Ounce Balances the like groce ————	
	The Sort, containing 4 dozen ————	
	-to pay besides { for every 112 lb Iron ————	}
	{ for every 20 s. value Brass ————	
Balls, voc. {	Tennis Balls, the thousand ————	}
	Washing Balls the groce, containing 12 dozen ————	
Bandeliers,	the 100 ————	
Bands, voc.	{ Flanders Bands of Bone-Lace, the Band ————	}
	{ Cut work of Flanders, or any other Country ————	

Rates.

Duties to be

Paid.

Repaid.

l. s. d.

l. s. d.

20th parts

l. s. d.

20th parts

6

1 2 8

14

19 10

10

—

5 7

10

5 7

10

—

2 10

4

2 4

10

13 4

1 10

16

1 7

—

—

4 8

5

4 8

5

1

2 10

4

2 4

10

—

4 8

5

4 8

5

6 8

1 11

8

4 9

10

—

4 8

5

4 8

5

17 10

2 6

10

2 1

8

13 4

1 10

16

1 7

—

—

3 9

12

3 2

—

5

—

8

—

2

1 6 8

1 18

2 12

18 2

—

2 8

6 10

2

5 8

8

—

6 11

5

4 11

5

—

4 8

5

4 8

5

1 12

4 6

15

3 9

12

—

6 11

5

4 11

5

—

5 1

18

5 1

18

12

2 16

8

2 11

—

12 6

2 11

9

2 7

17

12 6

1 9

8

1 5

16

5

1 3

7

1 1

3

5

14 3

—

11 10

10

2

9 5

8

8 6

—

2

5 8

8

4 9

—

5 6 8

15 2

8

12 8

—

2 13 4

7 7

4

6 4

—

3 11 2

10 1

12

8 5

8

—

4 8

5

4 8

5

—

11 5

8

11 5

—

2

5 8

8

4 9

—

2

5 8

8

4 9

—

16 8

2 4

10

1 11

15

10

1 8

6

1 3

9

20

2 17

—

2 7

6

N

Band-

## Inwards.

- Bandfirings, the dozen knots \_\_\_\_\_  
 Bankers of Verdure, the dozen pieces \_\_\_\_\_  
 Barbers Aprons or Checks, the piece not above 10 yards \_\_\_\_\_  
 Barley (*vide* Corn.) \_\_\_\_\_  
 Barlings, the 120 (*vide* page (86)) \_\_\_\_\_  
 Barrillia, or Saphora, to make glafs, the Barrel, containing 224 lb \_\_\_\_\_  
 Basket Rods, the Bundle \_\_\_\_\_  
 Baskets, voc. Hand-baskets, or Sports, the dozen \_\_\_\_\_  
 Bafons of Lattin, the pound \_\_\_\_\_  
 Baft — { or Straw-Hats knotted, the dozen \_\_\_\_\_  
                   { or Straw-Hats plain, the dozen \_\_\_\_\_  
 Baft-ropes { the Rope \_\_\_\_\_  
                   { the Bundle, containing 10 Ropes \_\_\_\_\_  
                   { the 112 lb \_\_\_\_\_  
 Battery, Baſhrones, or Kettles, the 112 lb \_\_\_\_\_  
 Bayes of Florence *per* yard \_\_\_\_\_  
                   { Amber, the pound \_\_\_\_\_  
                   { Bone the great groce, containing 12 ſmall groce \_\_\_\_\_  
                   { Box, the great groce \_\_\_\_\_  
 Beads of { Chryſtal, the thouſand \_\_\_\_\_  
                   { Coral, the pound \_\_\_\_\_  
                   { Glaſs all forts, the great groce \_\_\_\_\_  
                   { Jaſper ſquare, the hundred Stones \_\_\_\_\_  
                   { Wood of all forts, the great groce \_\_\_\_\_  
 Beaupers, the piece, containing 24 or 25 yards \_\_\_\_\_  
 Beef — { of Ireland, the Barrel \_\_\_\_\_  
                   { or Pork of Ireland, *per* Ton \_\_\_\_\_  
 Beer, or Ale Foreign, for Excife, &c. the Barrel \_\_\_\_\_  
     *and for every 20 s. value upon Oath* \_\_\_\_\_  
 Bell Metal, the 112 lb \_\_\_\_\_  
 Bellows, the Pair \_\_\_\_\_  
     *and for every 20 s. value the Leather, (vide pag. 38 & 55)* \_\_\_\_\_  
                   { Clapper bells, the pound \_\_\_\_\_  
                   { Dog-bells, the groce, containing 12 dozen \_\_\_\_\_  
                   { Hawks-bells Noremberg making, the dozen pair \_\_\_\_\_  
                   { Hoſe bells, the Small groce, containing 12 dozen \_\_\_\_\_  
 Bells, voc. { Morrice-bells, the like groce \_\_\_\_\_  
                   *and if any of the Bells be Braſs, to pay beſide for* \_\_\_\_\_  
                   *every 20 s. value, according to their reſpective* \_\_\_\_\_  
                   *Rates* \_\_\_\_\_  
 Bits for Bridles, the dozen \_\_\_\_\_  
     *and for every 112 lb* \_\_\_\_\_  
 Blacking, or Lamp-black, the 112 lb \_\_\_\_\_



	Rates.			Duties to be											
				Paid.				Repaid.							
	l.	s.	d.	l.	s.	d.	20th parts	l.	s.	d.	20th parts				
	—	10	—	—	1	5	2	—	1	2	5	}	B	D	
	4	—	—	—	18	10	16	—	17	—	—				
	—	13	4	—	2	6	6	—	2	2	10	}	A		
	1	13	4	—	7	10	10	—	7	1	—				
	1	—	—	—	7	6	9	—	7	—	15	}	B		
	—	6	8	—	11	—	8	—	9	—	10				
	—	3	4	—	5	—	14	—	4	—	15	}	B		
	—	1	4	—	2	—	6	—	1	—	18				
	—	6	8	—	11	—	8	—	9	—	10	}	B		
	—	1	6	—	2	—	11	—	2	—	3				
	—	—	6	—	—	—	17	—	—	—	14	}	B		
	—	5	—	—	8	—	11	—	7	—	2				
	—	8	—	—	1	1	14	—	11	—	8	}	B		
	9	—	—	—	1	10	4	1	1	6	—				
	1	5	—	—	3	6	15	—	2	11	12	}	B		
	—	10	—	—	3	3	12	—	3	—	15				
	1	10	—	—	4	3	6	—	3	6	15	}	B		
	1	10	—	—	4	3	6	—	3	6	15				
	3	—	—	—	8	6	12	—	7	1	10	}	B		
	—	10	—	—	3	3	12	—	3	—	15				
	—	10	—	—	2	10	—	—	2	7	3	}	B		
	2	—	—	—	5	8	8	—	4	9	—				
	—	10	—	—	1	5	2	—	1	2	5	}	B		
	1	5	—	—	5	10	18	—	5	3	15				
	1	—	—	—	2	10	4	—	2	4	10	}	B		
	6	—	—	—	17	1	4	—	14	3	—				
	—	—	—	—	16	3	—	—	1	3	—	}	K		
	—	—	—	—	3	9	9	—	3	3	15				
	1	13	4	—	4	9	—	—	3	11	10	}	B		
	—	3	4	—	5	—	14	—	4	—	15				
	—	—	—	—	6	11	5	—	4	11	5	}	M		
	—	1	—	—	—	1	14	—	—	1	8				
	—	1	4	—	—	2	6	—	—	1	18	}	B		
	—	2	—	—	—	3	8	—	—	2	18				
	—	10	—	—	1	5	2	—	1	2	5	}			
	—	5	—	—	—	8	11	—	—	7	2				
	—	—	—	—	—	11	5	—	—	11	5	}	D		
	—	—	—	—	2	10	4	—	—	2	4				
	1	—	—	—	4	8	5	—	—	4	8	}	A		
	4	—	—	—	1	6	16	—	1	4	6				

N 2

Blankets

# Inwards.

Blankets, voc.	{ Paris, Mantles, coloured, the Mantle—	
	{ Paris Mantles, or others, uncoloured, the Mantle—	
	{ Barrel Boards, the 120—	
Boards, voc.	{ From Asia, Africa, America, or Ireland, the 120—	
	{ Clapboards, the 120—	
	{ From Asia, Africa, America, or Ireland the 120—	
	{ Millboards and Scaleboards, the 112 lb—	
	{ and for every 20 s. value upon Oath—	
	{ Pasteboards for Books, the thousand—	
	{ and for every 112 lb—	
	{ Pipe Boards, or Pipe Holt, the 120 Boards—	
	{ From Asia, Africa, America, or Ireland, the 120—	
	{ White Boards for Shoemakers, the Board—	
Bodkins	{ From Asia, Africa, America, or Ireland. the Board—	
	{ For Petty Customs on Boards, see page (86.)	
	{ the small groce, containing 12 dozen—	
	{ and beside—	
	{ if made of Iron, the 112 lb—	
Bome Spars, the 120 (vide page 87)	{ if made of Brass, the groce—	
	{ From Asia, Africa, America, or Ireland, the 120—	
Boratoes, or Bom- basines	{ Narrow, the Single piece, not above 15 yards—	
	{ Broad, the like Single piece—	
	{ of Silk, (vide Silk)	
	{ Bound, for every 20 s. value upon Oath for the Old—	
Books	{ Duties—	
	{ Unbound—	{ the Basket, or Maund, containing }
		{ 8 Bales, or 2 Fats— }
		{ the Fat, containing $\frac{1}{2}$ a Maund— }
		{ the 112 lb (by computation) — }
Besses for Bridles, the Small groce, containing 12 dozen	{ and for every 20 s. value upon Oath, all Du- }	
	{ ties included (vide page 42 & 55.) — }	
	{ and beside—	
Botanoes, per piece	{ if Brass, the like groce—	
	{ if Iron the 112 lb—	
Bottles	{ of Earth or Stone, the dozen—	
	{ of Glass—	{ cover'd with Wicker, the dozen— }
		{ with Vices cover'd with Leather, the dozen— }
		{ uncover'd, the dozen— }
	{ of Wood, voc. Sucking bottles, the groce, con- }	
Boultel	{ taining 12 dozen— }	
	{ Rain, the piece—	
	{ the Bale, containing 20 pieces—	

Duties to be

Rates.

Paid.

Repaid.

l. s. d.

l. s. d. 20th parts

l. s. d. 20th parts

1 6 8

3 9 12

3 2 —

B

1 — —

2 10 4

2 4 10

A

5 — —

1 2 4

1 — 15

B

5 — —

8 11 —

7 2 —

B

15 — —

3 6 11

3 2 5

B

15 — —

2 1 13

1 9 7

B

— — —

5 — —

5 — —

I

3 9 9

3 9 9

3 3 15

I

13 4 —

1 10 16

1 7 —

C 6

— — —

5 — —

5 — —

A

1 — —

4 8 14

4 3 —

B

1 — —

2 10 4

2 4 10

B

— — —

2 17 —

2 11 8

B

— — —

1 14 —

1 — —

B

6 8 —

11 8 —

9 10 5

B

— — —

4 8 5

4 8 5

A

— — —

3 15 —

3 15 —

D

1 13 4

7 10 10

7 1 —

A

1 13 4

4 9 —

3 11 10

B

6 — —

17 1 4

14 3 —

B

7 — —

19 11 8

16 7 10

B

— — —

3 9 9

3 3 15

I

8 — —

2 12 9 12

2 9 —

I

4 — —

1 6 4 16

1 4 6 —

I

1 — —

6 7 4

6 1 10

B

— — —

6 — —

6 — —

B

— — —

2 10 4

2 4 10

B

— — —

11 5 5

11 5 5

D

— — —

4 8 5

4 8 5

A

10 — —

1 5 2

1 2 5

B

5 — —

8 11 —

7 2 —

B

1 — —

5 7 19

5 2 5

A

4 10 —

1 5 5 16

1 3 4 3

A

4 6 —

1 3 6 —

1 2 3 —

B

10 — —

1 5 2 —

1 2 5 —

B

8 — —

1 10 14

1 8 8 —

D

8 — —

1 17 9 12

1 14 —

D

Bows,

## Inwards.

Bows, voc. Stone-bows of Steel, the piece ————— }  
*and for every 112 lb Steel* ————— }

Bowstaves, the 120 —————

Fire or Tinder boxes, the Groce, containing 12 dozen —  
 Nest boxes, the Groce, containing 12 dozen Nests —  
 Pepper boxes, the Groce, containing 12 dozen Boxes —  
 Sand boxes, the Groce, containing 12 dozen —  
 Sope boxes, the Shock, containing 60 Boxes —  
 Spice boxes, the dozen —

Boxes ————— }  
 Tobacco boxes, the Groce, containing 12 dozen —  
 Touch boxes ————— }  
     cover'd } Leather the dozen —  
     with } *and for every 20 s. value upon* }  
           } Oath, (vide pag. 38 & 55) — }  
     Velvet, the dozen — }  
     of Iron, or other Metal, Gilt, the dozen — }  
     *and if Iron, for every 112 lb* — } }

Boxwood, (vide wood)

Bracelets, or Necklaces ————— }  
     of Glass, the Small groce, contain- }  
     ing 12 Bundles, or Dickers — }  
     Red, the like Small groce — }

Brandy ————— }  
     the Ton, containing 252 Gallons —  
     *and for every 20 s. value upon Oath (vide page 86)* — }  
     for Excise ————— }  
         Single, or under Proof, the gallon — }  
         Double, or above Proof, the gallon — }  
         from Guernsey, Jersey, &c. the gallon — }

Lamps, the dozen —  
 Laver Cocks, the pound —  
 Brass, or ————— }  
 Pile Weights, the pound —  
 Trumpets, the dozen —  
 Wrought Brass, for every 20 s. value upon Oath —

Brick Stones, (vide Earthen Ware)

Bridles, the dozen ————— }  
*and for every 20 s. value on Oath (all Duties included)* — }

Brimstone, the 112 lb —————

Bristles ————— }  
     drest, the dozen pound — }  
     rough, or undrest, the dozen pound — }

Brouches of Lattin, or Copper, the Groce, containing 12 dozen — }  
*if Copper, to pay more, the 112 lb* — }

Brushes ————— }  
     Beard Brushes, the Groce, containing 12 dozen —  
     of Hair, voc. } Comb brushes, the like groce —  
                     } Head brushes, the dozen —  
                     } Rubbing brushes, the dozen —  
                     } Weavers brushes, the dozen — }

Rates.				Duties to be											
				Paid.				Repaid.							
l.	s.	d.		l.	s.	d.	20th parts	l.	s.	d.	20th parts				
	10				1	5	2		1	2	5	}	A		
					5	1	18		5	1	18				
4					18	10	16		17						
1					2	10	4		2	4	10	}	B		
3					8	6	12		7	1	10				
1	2	6			3	2	10		2	8	1				
1					2	10	4		2	4	10	}	B		
2					5	8	8		4	9					
	6					10	5		4	8	12				
1	10				4	3	6		3	6	15	}	M		
	3					6	15			5	18				
					6				4						
	15				2	1	13		1	9	7	}	B		
1					2	10	4		2	4	10				
					4	8	5		4	8	5				
												}	A		
	4				3	5	14		3	4	11				
	4				3	5	14		3	4	11				
				1				1				}	L		
					2	10	4		2	4	10				
					3	8									
					3	8						}	F		
					6	8									
					8										
	10				1	10	15		1	7	18	}	D		
	1	4				3	1			2	13				
	1					2	5			2					
	12				2	3	5		1	11	17	}	D		
					3	9	9		3	3	15				
	1				3	9	9		3	3	15	}	M		
					6				4						
	6	8			5	3	18		5	2					
	10				1	10	15		1	7	18	}	D		
	5					11	7			9	19				
	12				1	8	10		1	5	2				
					16	4	18		16	4	18	}	B		
	6	8				11	8			9	10				
	13	4			1	10	16		1	7					
	6	8				11	8			9	10	}	B		
	1	4				2	6			1	18				
	5					8	11			7	2				

## Inwards.

- Brushes of Heath, voc. { Course, the dozen  
Fine, or Head brushes, the dozen  
Rubbing brushes, the dozen
- Buckles { for Girdles, the Small groce, containing 12 dozen  
if Brass, to pay more per groce  
for Girths, the like Small groce  
if Brass, to pay more per groce  
but if made of Iron (not Brass) the 112 lb
- Buckrams { voc. Carrick buckrams, the Short piece  
of East Country, the Roll or Half piece  
of Germany, or Fine, per piece
- Buffins, Moccadoes, and Lile { Narrow, the Single piece, not }  
Grogams { above 15 yards }  
Broad, the like Single piece
- Buggasins, or Callico Buckrams, the Half piece
- Bugle { Great, the pound  
Small, or Seed bugle, the pound  
Lace, the pound
- Bullions, for Purfes, the Groce, containing 12 dozen
- Bull-rushes, the Load
- Burs for Millstones, the 100  
and for every 112 lb of Iron
- Buskins of Leather, the dozen pair  
and for every 20 s. value upon Oath (vide page 38 & 55)
- Bustians the Single piece, not above 15 yards
- Butter { the Barrel  
of Ireland, the 112 lb  
of Brass, the great groce, containing 144 dozen  
of Bugle, the dozen  
of Chrystal, the dozen  
of Copper, the great groce, containing 12 small groce  
and for every 112 lb  
of Damask work Fine, the dozen  
of Glass, the great groce, containing 12 small groce  
of Hair, the groce, containing 12 dozen  
for Handkerchiefs, the like groce  
of Lattin, the great groce, containing 12 small groce  
of Silk, the like great groce  
of Steel, the like great groce  
and for every 112 lb  
of Thread, the like great groce

				Duties to be								
Rates.				Paid.				Repaid.				
l.	s.	d.		l.	s.	d.	20th parts	l.	s.	d.	20th parts	
	3					5	3			4	6	B
	6	8				11	8			9	10	
	1					1	14			1	8	D
	1				2	10	4		2	4	10	
						11	5			11	5	B
	7	6				1	17			10	14	
							5				5	A
					4	8	5			4	8	
	2					4	11			3	19	D
	5					11	7			9	19	
	10					1	10		1	7	18	B
	3					8	6		7	1	10	
	4	10			12	9	18		10	8	5	B
	5					11	7			9	19	
	6	8				1	12		1	1	9	A
	8					1	10		1	8	15	
	10					2	3		2		18	B
						1	5		1	2	5	
	1					2	10		2	4	10	A
	2	10				7	1		5	11	5	
						4	8		4	8	5	M
	4				15	1	16		13	3		
						6			4			B
	2					5	8		4	9		
	1					2	10		2	4	10	D
						1	5		1	2	5	
	2	13	4		10	1	4		8	10		A
						4	11			4	3	
	1					1	14			11	8	B
	2	13	4			7	7		6	4		
					16	4	18		16	4	18	A
						2	10		2	4	10	
	1					7	6		6	11		D
		8					9			7	19	
	4					11	4		9	6		B
	2	13	4			7	7		6	4		
	2					5	8		4	9		A
	2	13	4			7	7		6	4		
						5	1		5	1	18	B
	1					2	10		2	4	10	

## Inwards.

C.

C	Abi-nets-	or Countors small, the piece	_____
		or Countors large	_____
		But if Japan'd or Laquer'd, to be sold by the Candle, } and to pay for every 20s. gross value (128 & 13 W. 3. C. II.) }	
		Cables tarr'd, or untarr'd, the 112 lb	_____
		Caddas, or Cruel Ribband, the Dozen pieces, every Piece, containing 36 yards	_____ }
		Callicoes, Fine or Courfe ( vide Linen )	_____
		Calve Skins in the Hair, the piece	_____
		Cambogium ( vide Drugs )	_____
		Camletto half Silk, half Hair, the yard	_____
		Candle plates, or Wallers of Brass or Lattin, the pound	_____ }
		if Brass, to pay more, the pound	_____ }
		Candles of Tallow, the 112 lb	_____
		Candles of Wax, the pound	_____ }
		and for every 20 s. value upon Oath	_____ }
		Candlesticks of Brass or Lattin, the pound	_____ }
		if Brass, to pay more the pound	_____ }
		Candlesticks of Wire, the dozen	_____
		Candleweek, the 112 lb	_____
Canes, voc.	{	Rattans, the thousand	_____
		Reeds, the thousand	_____
		Walking Canes, the thousand	_____
		of Wood	{ the dozen _____
			{ the Shock, containing 60 Canes _____
		Cant Spars, the 120 ( vide page 87 )	_____
		From Asia, Africa, America, or Ireland, the 120	_____
		Capers, the pound	_____
		Caphooks, or Hook-ends, the Groce, containing 12 dozen	_____
		and for every 112 lb	_____
		Capravens the 120 ( vide page 86 )	_____
		From Asia, Africa, America, or Ireland, the 120	_____
Caps, voc.	{	Double tufred, or Cocker'd Caps, the dozen	_____
		for Children, the dozen	_____
		of Sattin, and Velvet the dozen	_____ }
		of Silk knit, the dozen	_____ }
		Night Caps	{ and for every pound weight _____
		of Linen, the dozen	_____ }
		of Wool'en, the dozen	_____ }
Cards, voc.	{	Playing Cards not French, the Groce, cont. 12 dozen pair	_____
		Wooll Cards	{ New, the dozen pair _____
			{ Old, the dozen pair _____



Rates.				Duties to be							
				Paid.				Repaid.			
l.	s.	d.		l.	s.	d.	20th parts	l.	s.	d.	20th parts
2					5	8	8		4	9	
4					11	4	16		9	6	
					2	10	4		2	4	10
	13	4			6	7	1				
3					8	6	12		7	1	10
		10				1	18			1	13
	10				2	4	7		2	1	10
	1	4				2	6			1	18
							15				15
	1	8			1	2	8		16		4
							8			8	
					3	9	9		3	3	15
	1	4				2	6			1	18
		6	8				15				15
						11	8			9	10
3	10				9	11	14		8	3	15
2	10				11	9	15		10	7	10
2	10				7	1	10		5	11	5
2	10				1	10	6		1	9	4
		4					6			5	14
	1				2	10	4		2	4	10
	1	13	4		7	10	10		7	1	
	1	13	4		4	9			3	10	14
		6					17				14
		15			2	1	13		1	9	7
					4	8	5		4	8	5
3	13	4			17	3	18		15	7	
3	13	4			10	5	8		8	8	10
2	8				6	10	2		5	8	8
	1				2	10	4		2	4	10
	3				14	2	2		12	9	
	4				18	10	16		17		
					1	10	10			1	10
	8				1	1	1			11	8
	1				2	10	4		2	4	10
	6				4	9	1		14	3	
	10					1	5			1	2
	6					10	5			8	11

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 A  
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 B

## Inwards.

Carpets	{	Brunswick Carpets, stript and unstript, the piece		
		China of Cotton, Course, the piece		
		of Cornix, the Carpet, cont. 2 yards & $\frac{1}{2}$ long		
		Gentish, the dozen		
		of Persia, the yard square, the yard		
	{	of Tonney, the piece, cont. 2 yards & $\frac{1}{2}$ long		
		of Turkey, or Venice	{ Short, the piece Long, containing 4 yards and up-wards }	
Carrels, the piece, containing 15 yards				
Cafes	{	for Combs	{ Single, the groce, cont. 12 dozen Double, the like groce }	
		for Needles, or Pin-cafes, the like groce		
		for Spectacles	{ gilt, the like groce ungilt, the like groce }	
		with Combs	Ivory large, garnished, the dozen	
			Ivory middle fort, garnished, the dozen	
Cafes for Looking Glasses	{	Ivory small, garnished, the dozen		
		Woolen, garnished, the dozen		
		gilt of	N <sup>o</sup> 3 & 4 the dozen	
			N <sup>o</sup> 5 & 6 the dozen	
		ungilt of	N <sup>o</sup> 7 & 8 the dozen	
N <sup>o</sup> 9 & 10 and upwards, the dozen				
N <sup>o</sup> 3 & 4 the dozen				
Caskets of	{	N <sup>o</sup> 5 & 6 the dozen		
		N <sup>o</sup> 7 & 8 the dozen		
		N <sup>o</sup> 9 & 10 the dozen		
		Large, the dozen		
		Iron	Middle fort, the dozen	
	{	Small, the dozen		
		and for every 112 lb		
		Steel	the dozen	
		and for every 112 lb Steel		
Cattle great, Imported from Ireland, apiece, after the Rate of				
Caviare, the 112 lb				
Cauls	{	of Linen for Women, the dozen		
		of Silk, the dozen		
		and for every pound weight		
Chafing-dishes	{	of Brass or Lattin, the pound		
		if Brass, to pay more the pound		
		of Iron, the dozen		
		and for every 112 lb		

Rates.

Duties to be

Paid.

Repaid.

l. s. d.

l. s. d. 20th parts

l. s. d. 20th parts

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Chains

## Inwards.

Chains—	{	for Dogs, course, the dozen—	_____	{	
		and to pay { if Brass, the dozen—	_____		
		beside { if Iron, the 112 lb—	_____		
		for Keys or Purfes, fine, the dozen—	_____		
	{	and to pay { if Brass, the dozen—	_____	{	
		more { if Iron the 112 lb—	_____		
Chairs of Wallnut-tree, the piece—					
Chamlets—	{	half Silk, half Hair, the yard—	_____	{	
		Unwatered, or Mohairs, the yard—	_____		
	{	Watered, the yard—	_____	{	
Cheese, the 112 lb—					
Cherries, the 112 lb—					
Chess-boards, the dozen—					
Chess-men, the groce, containing 12 dozen—					
Chests—	{	of Iron—	Large, the piece—	_____	{
			Middle fort, or Small, the piece—	_____	
			and for every 112 lb—	_____	
		of Cyprus-wood, the Nest, cont. 3 Chests—	_____		
		of Spruce, or Danske, the like Nest—	_____		
	{	Painted, the dozen—	_____	{	
Chimney-backs, voc.—	{	Large, the piece—	_____	{	
		Small, the piece—	_____		
China Pease, the pound—					
Chizels for Joyners, the dozen—	{	and for every 112 lb Iron—	_____	{	
Chocolate ready made, the pound—	{	and for every 20 s. value upon Oath—	_____	{	
Cisterns of Lattin, the pound—					
Cisterns, the dozen—	{	the small hundred, containing 120 Boards—	_____	{	
		the Ring, containing 2 small hun-	_____		
		dred ( <i>vide page 86</i> )—	_____		
		the great hundred, cont. 24 small hundred—	_____		
Clapboard, or Clapholt—	{	from Asia, Africa, America, or—	_____	{	
		Ireland, the like hundred—	_____		
Claricords, the pair—					
Cloaks of Felt, the piece—					
Cloths, all manner of Woollen Cloths Imported, per yard—					
Coals—	{	Imported from { Foreign parts—	the Ton, containing 20 C. weight—	_____	{
			at 112 per C.—	_____	
			the Chalden, containing 36 Bushels—	_____	
			Winchester measure—	_____	
			and for every 20 s. value upon Oath—	_____	

Coals

## Inwards.

Coals	— { Imported from } into the Port of London, vide Duties Coast- Foreign parts— { wise, at the End of Inwards. }
Cochineal, for Dyers use	{ voc. Silvester, or Campechea, the pound— of all other Sorts, the pound— }
Cocoa	{ Nuts from the British Plantations, the pound— from any other place, the pound— Paste, the pound— and for every 20 s. value upon Oath— }
Coffee from any Place	{ to pay at Importati- } per pound— on— { and for every 20 s. value on Oath— to be consumed in Bri- } per pound— tain, to pay more on { and for every 20 s. value on— delivery out of the } Oath— Ware-house— }
Coffers	{ cover'd with— { gilt Leather, the dozen— Velvet, the dozen— Painted, the Nest, containing 3 Coffers— Plain, the Nest, containing 3 Coffers— with Iron bars, the Nest, containing 3 Coffers— and for every 112 lb Iron— }
Coleseed, the Last	and for every 20 s. value on Oath— }
Combs	{ of Bone, the pound— of Box, the Groce, containing 12 dozen— of Horn, for Barbers, the dozen— voc. Horse Combs, the dozen— of Ivory, the pound— voc. Lightwood Combs, the Groce, containing 12 dozen— for Wooll, the pair, Old, or New— }
Come-ashes out of Turkey,	the piece—
Comfits,	the pound—
Com-passes	{ of Brass, the dozen— of Iron, for Carpenters, the dozen— and for every 112 lb— for Ships, the dozen— }
Copper	{ Chains, the chain— and for every 112 lb— Purles, or Plate, the mark— and for every 112 lb— }

Rates.				Duties to be							
				Paid.				Repaid.			
l.	s.	d.		l.	s.	d.	20th parts	l.	s.	d.	20th parts
	1	8					19				9
	6	8				3	16			1	18
						1	—			10	—
						1	6			1	3
						4	—			2	8
						3	9			3	3
						2	—				—
						5	14				—
						1	10				—
						3	3				—
	2					5	8			4	9
	4					11	4			9	6
	16					2	3			1	10
	13	4				1	10			1	7
	1	12				4	6			3	9
						4	8			4	8
						3	15			3	15
						2	10			2	4
	4						6			5	14
	10					7	5			1	2
	2						3			2	2
	4						6			5	14
	10					1	5			1	2
	6	8				11	8			9	10
	5						8			7	2
	4					11	4			9	6
	2						3			2	17
	4						9			7	19
	2						3			2	17
						4	8			4	8
	7	6					17			10	14
	2						3			2	17
						16	4			16	4
	6	8				11	8			9	10
						16	4			16	4

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## Inwards.

Copper	Unwrought	as Bricks, or Plates, round, or square, Rose, Copper Coin, and Cast Copper, the 112 lb
		as thin Plates hammer'd, the 112 lb
	Part Wrought, as Bars, Rods, or Rais'd,	the 112 lb
		and for every 20 s. value upon Oath, vide Index
Copperas	green,	the 112 lb (for Dyers use)
		Cordage, or Ropes, tar'd or untar'd, the 112 lb
Cork	{	for Shoemakers, the dozen pieces
		of all other Sorts, the 112 lb
Cork tacks	{	of Iron, the thousand
		and for every 112 lb
	{	of Steel, the thousand
		and for every 112 lb
Corn, voc.	Beans	not exceeding 28 s. per Quarter, at the place of Importation, the Qr.
		exceeding 28 s. and not exceeding 40 s. per Quarter, the Quarter
	Buckwheat	exceeding 40 s. per Quarter, the Quarter
		not exceeding 32 s. per Quarter, at the place of Importation, the Qr.
		exceeding 32 s. and not exceeding 44 s. per Quarter, the Quarter
		exceeding 44 s. per Quarter, the Quarter
	Malt and Barley	not exceeding 28 s. per Quarter, at the place of Importation, the Qr.
		exceeding 28 s. and not exceeding 32 s. per Quarter, the Quarter
	Oats	exceeding 32 s. per Quarter, the Quarter
		not exceeding 16 s. per Quarter at the place of Importation, the Qr.
	Pease	exceeding 16 s. per Quarter, the Quarter
		not exceeding 40 s. per Quarter, at the place of Importation, the Qr.
Rye		exceeding 40 s. per Quarter, the Quarter
		not exceeding 36 s. per Quarter at the place of Importation, the Quarter
		exceeding 36 s. per Quarter, and not exceeding 40 s. the Quarter



Rates.				Duties to be							
				Paid.				Repaid.			
l.	s.	d.		l.	s.	d.	20th parts	l.	s.	d.	20th parts
—	10	—		—	8	5	10	—	8	2	13
—	10	—		—	13	1	15	—	12	10	18
—	—	—		—	11	8	13	—	11	8	13
—	—	—		—	2	10	4	—	2	4	10
—	—	—		—	16	4	18	—	16	4	18
—	—	—		—	2	10	4	—	2	4	10
—	15	—		—	8	11	—	—	4	—	5
—	13	4		—	6	7	1	—	—	—	—
—	4	—		—	6	—	17	—	5	—	14
—	16	8		—	2	4	10	—	1	11	15
—	6	8		—	11	—	8	—	9	—	10
—	13	4		—	4	8	5	—	4	8	5
—	—	—		—	4	9	—	—	3	11	10
—	—	—		—	5	1	18	—	5	1	18
16	—	—		—	18	6	8	—	10	6	8
—	—	—		—	16	5	14	—	8	5	14
—	—	—		—	8	—	11	—	7	—	2
16	—	—		—	19	9	12	—	11	9	12
—	—	—		—	5	8	8	—	4	9	—
—	—	—		—	11	—	8	—	9	—	10
16	—	—		—	18	6	8	—	10	6	8
16	—	—		—	16	5	14	—	8	5	14
—	—	—		—	8	—	11	—	7	—	2
5	6	8		—	5	8	11	—	3	—	11
—	—	—		—	6	—	17	—	5	—	14
16	—	—		—	16	4	11	—	8	4	11
—	—	—		—	6	—	17	—	5	—	14
16	—	—		—	18	6	8	—	10	6	8
16	—	—		—	16	5	14	—	8	5	14

D

E

B

A

B

## Inwards.

Rye	exceeding 40 s. per Quarter, the Quarter
	not exceeding 44 s. per Quarter at the place of Importation, the Quarter
Corn, voc. Wheat	exceeding 44 s. per Quarter, but not exceeding l. 2. 13. 4 per Quarter, the Quarter
	exceeding l. 2. 13. 4. per Quarter, but not exceeding l. 4. — the Quarter
	exceeding l. 4. — — per Quarter, the Quarter

*For the Petty-Custom, see Page (68 & 86.)*

Cotton unmix'd Manufactures (except Dimity) not brought from India, or China, for every 20 s. value upon Oath

And for every 20 s. value, according to the gross price at the Candle (vide page 29)

Counters of Lattin, the pound

Cowries (not brought from East India) for every 20 s. value upon Oath

Crosbow { Laths, the pound  
and for every 112 lb Steel  
Racks, the piece  
Thread, the pound

Cruses of { without Covers, the 100

Stone { with Covers, the 100

Cushion { Course, the dozen

Cloths { of Tapestry, the dozen

Cutlebones, the thousand

## D.

Daggers { Blades, the dozen  
and for every 112 lb  
of Bone for Children, the dozen  
Black, with Velvet Sheaths, the dozen  
gilt, with Velvet Sheaths, the dozen  
for Children, the dozen

Daggs with Firelocks, or Snaphances, the piece  
and for every 112 lb of Iron

Deals, { From Asia, Africa, America, or Ireland, for every  
viz. { 20 s. value upon Oath

Rates.				Duties to be								
				Paid.				Repaid.				
l.	s.	d.		l.	s.	d.	20th parts	l.	s.	d.	20th parts	
—	5	—		—	—	8	11	—	—	7	2	}
16	—	—		—	19	9	12	—	11	9	12	
16	—	—		—	16	7	12	—	8	7	12	
8	—	—		—	8	7	12	—	4	7	10	
—	6	8		—	—	11	8	—	—	9	10	}
—	—	—		—	3	9	9	—	3	3	15	
—	—	—		—	2	10	4	—	2	10	4	
—	1	—		—	—	1	14	—	—	1	8	
—	—	—		—	4	8	13	—	4	3	—	}
—	8	—		—	—	1	3	—	—	—	19	
—	10	—		—	5	1	18	—	5	1	18	
—	10	8		—	1	5	2	—	1	2	5	
—	10	8		—	—	1	3	—	—	1	2	}
1	6	8		—	3	9	12	—	3	2	—	
2	10	—		—	7	1	10	—	5	11	5	
4	10	—		—	1	1	3	—	19	1	10	
1	6	8		—	3	9	12	—	3	2	—	}
—	—	—		—	3	9	12	—	3	2	—	
—	—	—		—	4	8	5	—	4	8	5	
—	2	—		—	8	3	8	—	2	17	—	
—	3	—		—	8	6	12	—	7	1	10	}
—	4	—		—	11	4	16	—	9	6	—	
—	4	—		—	—	6	17	—	5	14	—	
—	1	—		—	2	10	4	—	2	4	10	
—	—	—		—	4	8	5	—	4	8	5	}
—	—	—		—	2	10	4	—	2	4	10	

Deals,

## Inwards.

	Burgendorp Deals, the 120	
	Meabro Deals, the 120	
	Norway Deals, the 120	
Deals, viz.	Spruce Deals, the 120	
	<i>Sweedish, and all other Deals, for every 20 s. value upon Oath</i>	}
	<i>For Petty-Custom, vide Page ( 86 )</i>	
	for Stays for Books, the dozen	
Desks	for Women to work on, cover'd with	{ Velvet, the piece Woollen, the piece
Dials	{ of Bone, the dozen	
	{ of Wood, the dozen	
	Diamonds, Pearls, Rubies, Emeraulds, and all other Jewels, and	}
	Precious Stones, for every 20 s. value upon Oath	}
	Dice, the pair	
	and for every 20 s. value upon Oath	}
	the yard, not from East India	
Dimity	{ and for every 20 s. value according to the gross price at the Candle, from any place	}
	Dogs of Earth, the groce, containing 12 dozen	
	with Caddas, the piece, containing 15 yards	
Dornix	{ with Silk, the like piece	
	{ with Thread, the like piece	
	{ with Wooll, the like piece	
	Dudgeon, the 100 pieces	
	Durance, or Duretty	{ with Silk, the yard
		{ with Thread, the yard
	Dutties, the piece	

Rates.			Duties to be								
			Paid.				Repaid.				
l.	s.	d.	l.	s.	d.	20th parts	l.	s.	d.	20th parts	
12			2	16	8	8	2	11			A
4				18	10	16		17			
5			1	3	7	10	1	1	3		
15			3	10	10	10	3	3	9		
				4	8	14		4	3		B
	4				6	17			5	14	
	10			1	5	2		1	2	5	
	5				8	11			7	2	
	12			1	8	10		1	5	2	X
	3				5	3			4	5	
					2	8			2	8	
				5							
				3	9	9		3	3	15	Y
	3				5	3			4	5	
				2	10	4		2	10	4	
	4			11	4	16		9	6		B
	1	10		7	1	1		6	4	10	
	2			9	5	8		8	6		
	1			4	8	11		4	3		
	1	5		5	10	18		5	3	15	D
	1			2	10	4		2	4	10	
		10		1	5	2		1	2	5	
		6	8		11	8			9	10	
	1			2	10	4		2	4	10	B



Rates.				Not from the Place of their Growth, &c.				From the Place of their Growth, in British Ships, &c.												
				Paid.		Repaid.		Paid.		Repaid.										
l.	s.	d.	20 P <sup>ts</sup>	l.	s.	d.	20 P <sup>ts</sup>	l.	s.	d.	20 P <sup>ts</sup>	l.	s.	d.	20 P <sup>ts</sup>					
12				2	6	6		2	2	18		1	4	10		A I				
3				7	12			6	14				3	3	7					
2				5		1		4	10				2	15		C				
1	6			3	16			3	7				2	1	18					
				2	9	18		2	4	4		11	6		9	8	A I			
				8	10			4	1			2	17		2	7				
				7	12			6	14				4	3	3	17	C			
				4	2	10		3	8	16		2	3	10	2	1			12	
				2	6	6		2	2	18			4	10	1	3	7	A I		
				7	12			6	14				4	3	3	17				
				2	9	18		2	4	4			11	6	9	8	C			
				5	3			1	2	4	16	13	9		12	9			12	
				3	1	18		2	9	12		1	8	13	1	7	4	A I		
				1	3	3		1	1	9			8	5	7	13				
					1	14		1	1	8			11			9	C			
				1	17	10	10	1	13	7	4	1		7	10	19			2	8
					5	1			4	10				2	15		2	11	A I	
					5	1			4	10				2	15		2	11		
				2	1	5		1	10	8			1	1	15	1		16	C	
				7	12			6	14				4	3	3	17				
				2	9	18		2	4	4			11	6	9	8	A I			
				1	3			1	8	3			8			6				
				1	10	15		1	8	19			5	10	11	10	C			
					10	2			8	19					5	2				
					11				9				4	3	3	17	A I			
					7	12			6	14				6	4	5			15	
					11	7		10	2					4	16	4	10	C		
					8	17			7	17				10	6	9	12			
				1	6	19		1	4	16			1	1	15	1		16	A I	
				2	1	5		1	10	8			1	1	15			16		
				6	3	15		5	7	4			3	5	5	3	2	8	C	
				14	9	6		12	3	6			10	11	2	8	5	2		
				1	10	12		1	6	16				7	11	6	5	A I		
				1	6	19		1	4	16			10	6		9	12			
				1	3	3		1	1	9				8	5	7	13	C		
				3	1	18		2	9	12			1	8	13	1	7			4
				1	17	10	10	1	13	7	4			7	10	19	2	8	A I	
					6	3	15		5	7	4			3	5	3	2	8		
				18	11	5		16	9	12			10	3	15	9	7	4	C	
				1	3	3		1	1	9				8	5		7	13		
				4	2	10		3	8	16			2	3	10	2	1	12	A I	
					5	1			4	10				2	15		2	11		

Borax ————— { in Paffe, or unrefined, commonly called }  
Tinckul, the pound  
                        { refin'd, the pound  
Bunkins, Holywortles, or Pistolochia, the pound  
Calamus, the pound  
Cambogium, or Gutta Gambæ, the pound  
Camphire ————— { refin'd, the pound  
                            { unrefin'd, the pound  
Cancro oculus, the pound  
Cantharides, the pound  
Cardamoms, the pound  
Carlina, the pound  
Carolina, the pound  
Carpo Balsami, the pound  
Carrabe, or Succinum, the pound  
Carraway seeds, the 112 lb  
Carthamus seeds, the pound  
Cassia Fistula, the pound, of all sorts  
Cassia Ligna, the pound  
Castoreum, or Bever Cods, the pound  
Cerussa, the 112 lb  
Cetrach, the pound  
China roots, the pound  
Chrystall in broken pieces, for Physick uses, the pound  
Ciceres white, and red, the pound  
Cinabrium, or Vermillion, the pound  
Ciperus ————— { Longus, & Rotundus, the 112 lb  
                            { Nuts, the pound  
Citrago, the pound  
Civit, the ounce Troy  
Coculus Indiæ, the pound  
Coloquintida, the pound  
Copperas, for D<sub>y</sub>- { white, the 112 lb  
*ers usc* ————— { blue of Danske, or Hungary, the 112 lb  
                            { white or red, for Physical uses, in frag-  
Coral ————— { ments, the pound  
                            { whole — { polished, the pound  
  { unpolished, the pound  
Coriander seeds, the 112 lb  
                            { Caperum, the pound  
Cortex ————— { Guaiaci, the 112 lb  
                            { Mandragonæ, the pound  
                            { Tamarisci, the pound



Rates.				Not from the Place of their Growth, &c.				From the Place of their Growth, in British Ships, &c.			
				Paid.		Repaid.		Paid.		Repaid.	
l.	s.	d.	<sup>20</sup> P <sup>ts</sup>	l.	s.	d.	<sup>20</sup> P <sup>ts</sup>	l.	s.	d.	<sup>20</sup> P <sup>ts</sup>
10				2	1	5		1	10	8	
2				8	5			4	7		
7	6			1	6	19		10	6		
2					5	1			2	15	
10				2	1	5		1	1	15	
15				3	1	18		1	8	13	
7	6			1	6	19		10	6		
12				2	6	6		1	4	10	
15				3	1	18		1	8	13	
9				1	10	15		1		8	
3					7	12			4	3	
1					2	11			1	8	
12				2	6	6		1	4	10	
3					7	12			4	3	
3	12			15	1	16		8	3		
2					5	1			2	15	
4	6				11	7			6	4	
5				1		13			6	18	
1	10			6	3	15		3	5	5	
4	10			18	11	5		10	3	15	
	3				7	12			4	3	
1				4	2	10		2	3	10	
10				2	1	5		1	1	15	
1	6				3	16			2	1	
7	6			1	6	19		10	6		
5				1	1	10		11	5	10	
	2				5	1			2	15	
3					7	12			4	3	
6				1	5	3		13	9		
6				1	3	3			8	5	
2				5	7	16		1	10	12	
12				1	8	7			6	16	
10				2	1	5		1	1	15	
3				16	4	10		10	7	10	
3				12	7	10		6	10	10	
3				12	7	10		6	10	10	
	3				7	12			4	3	
9				17	10	10		1	7	10	
6				1	3	3			8	5	
2				5	1				2	15	

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## Inwards.

## Drugs, vocat.

Cortex Winteranus, the pound		
Coscus Dulcis, & Amarus, the pound		
Cubebs, the pound		
Cummin seeds, the 112 lb		
Cuscuta, the pound		
Cyclamen, or Panis Porcinus, the pound		
Daucus Creticus, the pound		
Diagredium, or Scamony, the pound		
Diptamus	{ leaves, the pound	
	{ roots, the pound	
Doronicum, the pound		
Eleborus Albus, & Niger, the pound		
Epithemum, the pound		
Æs ustum, the pound		
Euphorbium, the pound		
Fennel seeds, the pound		
Fenugreek, the 112 lb		
Flory, the pound		
Folium Indiæ, the pound		
Fox Lungs, the pound		
Frankincense, or Parrosin, <i>not French</i> , the 112 lb		
Galanga, the pound		
Galbanum, the pound		
General, the pound		
Gentiana, the pound		
Grains of Guiney, or French Grains, the 112 lb		
Grana	{ Pinæ, the pound	
	{ Tinctorum, the pound	
Green Ginger, the pound		
Guiney Pepper, the pound		
Gum	Animi, the pound	
	Arabick, or Gum Seneca, ( <i>for Dy rs use</i> ) the 112 lb	
	Armoniack, the pound	
	Caramen, the pound	
	Carannæ, the pound	
	Elemni, the pound	
	Guiaci, the pound	
	Hederæ, the pound	
	{ Cake, or Slick Lack ( <i>for Lysers</i> )	
		{ use ) the pound
	Of all other Sorts, the pound	
	Opoponax, the pound	
	Sandrake, or Juniperi, the 112 lb	

Not from the Place of  
their Growth, &c.

From the Place of their Growth,  
in British Ships, &c.

Rates.

Paid.

Repaid.

Paid.

Repaid.

l.	s.	d.	l.	s.	d.	20 P <sup>ts</sup>	l.	s.	d.	20 P <sup>ts</sup>	l.	s.	d.	20 P <sup>ts</sup>	l.	s.	d.	20 P <sup>ts</sup>
	2				5	1			4	10			2	15			2	11
	5				1	13			11	4			6	18			6	8
	4				10	2			8	19			5	10			5	2
5			1	1		10			18	8			11	5	10	10	8	
	3				7	12				6	14			4	3		3	17
	6				1	3	3		1	1	9			8	5		7	13
	12				2	6	6		2	2	18			1	4	10	1	3
3					12	7	10		11	2	8			6	10	10	6	4
	3				7	12				6	14			4	3		3	17
	4	6			11	7			10	2				6	4		5	15
	7	6			1	6	19		1	4	16			10	6		9	12
	2				5	1				4	10			2	15		2	11
	3				7	12				8	14			4	3		3	17
	4				10	2				8	19			5	10		5	2
	2				5	1				4	10			2	15		2	11
	1	6			3	16				3	7			2	1		1	18
2	5				9	5	13		8	4	16			5	1	17	4	9
	6				1	3	3		1	1	9			8	5		7	13
	15				3	1	18		2	9	12			1	8	13	1	7
	9				1	10	15		1	8	3			1		8	11	10
1	16				7	6	18		6	8	13			4	1	10	3	10
	4	6			11	7			10	2				6	4		5	15
	4	6			11	7			10	2				6	4		5	15
	4				10	2				8	19			5	10		5	2
	1	6			3	16				3	7			2	1		1	18
4	10				18	11	5		16	9	12			10	3	15	9	7
	3				7	12				6	14			4	3		3	17
	7	6			1	6	19		1	4	16			10	6		9	12
	6				1	3	3		1	1	9			8	5		7	13
	3				7	12				6	14			4	3		3	17
	3				7	12				6	14			4	3		3	17
1	10				4	2	17		3	6	6			1	4	19	1	2
	3				7	12				6	14			4	3		3	17
	1	6			3	16				3	7			2	1		1	18
	12				2	6	6		2	2	18			1	4	10	1	3
	2	6			2	6	6			5	12			3	9		3	4
	12				2	6	6		2	2	18			1	4	10	1	3
	12				2	6	6		2	2	18			1	4	10	1	3
	1				1	14				1	8			11				9
	3				7	12				6	14			4	3		3	17
1					4	2	10		3	8	16			2	3	10	2	1
4	4				17	8	2		15	8	3			9	7	10	8	11

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Gum

## Inwards.

## Drugs, vocat.

Gum	{	Sarcocol, the pound
		Serapinum, or Sagapenum, the pound
		Taccamahaccæ, the pound
		Tragagant, the pound
Hermodactilus, the pound		
Horns of Harts, or Stags, the hundred		
Hypocistis, the pound		
Incense, or Olibanum, the 112 lb		
Jolop, the pound		
Ireos, the 112 lb		
Honglafs ( <i>for Dyers use</i> ) the 112 lb		
Jujubes, the pound		
Juniper berries, the 112 lb		
Labdanum, or Lapadonum, the pound		
Lapis	{	Calaminaris, the 112 lb
		Contra Yerva, the ounce
		Hematitis, the pound
		Judaicus, the pound
		Lazuli, the pound
Leaves of	{	Turix, the pound
		Roses, the pound
		Violets, or Flowers, the pound
Lentils, the pound		
Lignum	{	Aloes, the pound
		Asphaltum, the pound
		Nephreticum, the pound
		Rhodium, the 112 lb
		Viræ, the 112 lb
Litharge ( <i>for Dyers use</i> )	{	of Gold, the 112 lb
		of Silver, the 112 lb
Locust, the pound		
Lupines, the 112 lb		
Lyntiscus, or Xylobalsamum, the pound		
Madder roots, or Rubea Tinctorum, the pound ( <i>for Dyers use</i> )		
Manna, the pound		
Marmelade, the pound		
Mastick	{	red, the pound
		white, the pound
Mechoacan, the pound		
Mercury	{	precipitat, the pound
		sublimat, the pound
Millium Solis, the pound		
Mirabolanes condited, the pound		

Rates.	Not from the Place of their Growth, &c.						From the Place of their Growth in British Ships, &c.					
	Paid.			Repaid.			Paid.			Repaid.		
l. s. d.	l.	s.	d. <sup>20</sup> P <sup>ts</sup>	l.	s.	d. <sup>20</sup> P <sup>ts</sup>	l.	s.	d. <sup>20</sup> P <sup>ts</sup>	l.	s.	d. <sup>20</sup> P <sup>ts</sup>
4 6			11 7			10 2			6 4			5 15
4 6			11 7			10 2			6 4			5 15
12		2	6 6		2	2 18		I	4 10		I	3 7
3			7 12			6 14			4 3			3 17
6		I	3 3		I	I 9			8 5			7 13
4 10		18	11 5		16	9 12		10	3 15		9	4
6			3 3		I	I 9			8 5			13
15		3	3 10		2	16		I	14 4 10		I	12
12			2 6 6			2 18		I	1 4 10		I	3 7
7 10		I	11 6 15		I	8		17	2 5		16	
5			14 1 10		11	9			4 8 10		3	11
3			7 12			6 14			4 3			3 17
3		12	7 10		11	2 8		6	10 10		6	4 16
3			7 12			6 14			4 3			3 17
2 10		10	6 5		9	4		5	8 15		5	4
15			3 1 18		2	9 12		I	8 13		I	7 4
3			7 12			6 14			4 3			3 17
3			7 12			6 14			4 3			3 17
I 10			6 3 15		5	7 4		3	5 5		3	2 8
3			7 12			6 14			4 3			3 17
3			7 12			6 14			4 3			3 17
2			5 1			4 10		2	15		2	11
9			1 18			1 14			I 1			19
I 10			6 3 15		5	7 4		3	5 5		3	2 8
3			7 12			6 14			4 3			3 17
12			2 6 6		2	2 18		I	4 10		I	3 7
I 10			6 3 15		5	7 4		3	5 5		3	2 8
I 10			6 3 15		5	7 4		3	5 5		3	2 8
12			I 8 7		I	4 18			6 16			5 13
10			I 4 19		I	2 2			5 13			4 14
4			10 2			8 19			5 10			5 2
I 10			6 3 15		5	7 4		3	5 5		3	2 8
5			I 13		I	1 4 8			6 18			6 8
I			I 14			I 8			11			9
7 6			I 6 19		I	4 16		10	6			9 12
3			7 12			6 14			4 3			3 17
3			7 12			6 14			4 3			3 17
10			2 1 5		I	10 8		I	1 15		I	16
7 6			I 6 19		I	4 16		10	6			9 12
I			4 2 10		3	8 16		2	3 10		2	I 12
9			I 10 15		I	8 3		I	8		11	10
3			7 12			6 14			4 3			3 17
5			I 13		11	4			6 18			6 8

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## Inwards.

## Drugs, vocat.

Mirabolanes dry, the pound	
Mirtle-berries, the pound	
Mithridate Venetiæ, the pound	
Mummiæ, the pound	
Musk	{ the ounce Troy
	{ Cods, the dozen
Myrrha, the pound	
Nardus Celtica, or Spica Romana, the 112 lb	
Nigella, the pound	
Nitrum, the pound	
Nutmegs Condited, the pound	
	{ de Ben, the pound
	{ Cupressi, the pound
Nux	{ Indica, the piece
	{ Pini, or grana Pini, the pound
	{ Vomica, the pound
Olibanum, or Incense, the 112 lb	
Opium, the pound	
Orabus, the pound	
Orange-flower	{ Oyntment, the pound
	{ Water, the gallon
Orcant, or Almiet, the pound	
Origanum, the pound	
Orpment, or Auripigmentum, the 112 lb	
Osipium Huiumedum, the pound	
Ossa de corde Cervi, the pound	
	{ of Almonds, the pound
	{ of Amber, the pound
	{ de Bay, the 112 lb
	{ de Ben, the pound
Oyl	{ of Mace or Nutmegs, the pound
	{ Petroleum, the pound
	{ of Rosemary, the pound
	{ de Scorpions, the pound
	{ of Spike, the pound
	{ of Turpentine, the pound
Panis, porcinus (vide Cyclamen)	
Panther, the pound	
Parrosin (vide Frankincense)	
Pearl beaten, the Ounce Troy	
Pellitory, the pound	
Pepper Long, the pound	
Piony Seeds, the pound	

Not from the Place of  
their Growth, &c.

From the Place of their Growth,  
in British Ships, &c.

Rares.

Paid.

Repaid.

Paid.

Repaid.

l.	s.	d.	l.	s.	d.	20 P <sup>ts</sup>	l.	s.	d.	20 P <sup>ts</sup>
	3				7	12			6	14
	3				7	12			6	14
1	10			6	3	15		5	7	4
	3				7	12			6	14
6				1	5	3		1	2	4
6				1	5	3		1	2	4
9				1	10	15		1	8	3
16	16			3	10	8	8	3	2	8
	2				5	1			4	10
6				1	3	3		1	1	9
12				2	6	6		2	2	18
	3				7	12			6	14
2					5	1			4	10
1	6				3	16			3	7
	3				7	12			6	14
2					5	1			4	10
15				3	3	1	10	2	16	
1	10			6	3	15		5	7	4
	1	6			3	16			3	7
	7	6		1	6	19		1	4	16
15				3	1	18		2	9	12
	3				7	12			6	14
2					5	1			4	10
6				1	5	3		1	2	4
	1	6			3	16			3	7
6				1	5	3		1	2	4
	3				7	12			6	14
1	10				7	3		6	6	9
6				1	5	3		1	2	4
1					4	2	10	3	8	16
18				3	9	9		3	4	7
	5				1	13			11	4
1	4			5		12		4	5	15
	8			1	8	4		1	5	18
	5				1	13			11	4
1	6				3	16			3	7
12				2	10	6		2	4	9
	10				2	1	5		1	10
1	6				3	16			3	7
	3				7	12			6	14
2					5	1			4	10

l.	s.	d.	20 P <sup>ts</sup>	l.	s.	d.	20 P <sup>ts</sup>
		4	3				
		4	3				
	3	5	5		3	2	8
		4	3			3	17
	13	9			12	9	12
	13	9			12	9	12
	1		8		11	10	
	1	18	6		1	15	10
		2	15			2	11
		8	5			7	13
	1	4	10		1	3	7
		4	3			3	17
		2	15			2	11
		2	1			1	18
		4	3			3	17
		2	15			2	11
	1	14	4	10	1	12	
	3	5	5		3	2	8
		2	1			1	18
	10	6				9	12
	1	8	13		1	7	4
		4	3			3	17
		2	15			2	11
	13	9			12	9	12
		2	1			1	18
	13	9			12	9	12
		4	3			3	17
	3	9	1		3	6	4
	13	9			12	9	12
		2	3	10		2	1
		2	15			1	11
		6	18			6	8
		2	9			2	6
	11					10	5
		6	18			6	8
		2	1			1	18
	1	7	6		1	5	7
		1	15				16
		2	1				1
		4	3				3
		2	15				2

A 1

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## Inwards.

## Drugs, vocat.

- Pistachias, or Nux Pistachia, the pound —  
 Polipodium, the pound —  
 Polium Montanum, the pound —  
 Pomegranate Peels, the 112 lb, (*for Dyers use*) —  
 Poppy Seeds, the pound —  
 Precipitat (*vide Mercury precip.*) —  
 Prunelloes, or Prunes of Brunolia, the pound —  
 Psyllium, the pound —  
 Quicksilver (*vide Argentum Vivum*) —  
 Radix — { Contra Yerva, the pound —  
                               Efula, the pound —  
                               Peona, the pound —  
                               Scorcionera, the pound —  
 Rhabarbarum, or Rubarb, the pound —  
 Rhaponticum, the pound —  
 Red Lead, the 112 lb —  
 Rosalgar (*vide Arsnick*) —  
 Rosset, the pound —  
 Sal — { Alkali, the pound —  
                               Armoniacum, the pound (*for Dyers use*) —  
                               Gem, the pound (*for Dyers use*) —  
                               Niter, the pound —  
 Sandiver, the 112 lb —  
 Sandracha, or Gum Sandracha, or Gum Juniperi, the 112 lb —  
 Sanguis — { Draconis, the pound —  
                               Hirci, the pound —  
 Sarfaparilla, the pound —  
 Sassafras Wood, or Roots, the 112 lb —  
                               Red, *alias* Stock, the 112 lb (*for Dyers use*) —  
 Saunders — { White, the pound —  
                               Yellow, the pound —  
 Scamony (*vide Diagredium*) —  
 Scincus Marinus, the piece —  
 Scordium, the pound —  
 Scorpions, the piece —  
 Sebestines, the pound —  
 Seeds for Gardens of all sorts, the pound —  
 Seler Montanus, the pound —  
 Semen Cucumeris, Cucurb, Citrol, Melon, the pound —  
 Sena, the pound (*for Dyers use*) —  
 Soldonella, the pound —  
 Sperma ceti — { Course, Oily, the 112 lb —  
                               Fine, the pound —



Rates.			Not from the Place of their Growth, &c.			From the Place of their Growth, in British Ships, &c.		
			Paid.			Repaid.		
l.	s.	d.	l.	s.	d. <sup>20</sup> P <sub>ts</sub>	l.	s.	d. <sup>20</sup> P <sub>ts</sub>
3					7 12			6 14
1					2 11			2 5
2					5 1			4 10
2			5		7 16	4		8 8
2					5 1			4 10
3					7 12			6 14
2					5 1			4 10
10			2		1 5	1	10	8
3					7 12			6 14
2					5 1			4 10
10			2		1 5	1	10	8
3			12		7 10	11		2 8
2					8 5	7		5 12
2 10			10		6 5	9		4
1	6				3 16	3		7
12			2		6 6	2		2 18
1	8				2 17			2 7
8					1 3			19
4	6		11		7	10		2
1 10			6		3 15	5		7 4
4 4			17		8 2	15		3 3
10			2		1 5	1	10	8
3					7 12			6 14
10			2		1 5	1	10	8
3			12		7 10	11		2 8
4			11		3 12	9		4 16
3					7 12			6 14
6			1		3 3	1		1 9
1					2 11			2 5
1 6					3 16			3 7
9					1 18	1		1 14
3					7 12			6 14
2					5 1			4 10
2					5 1			4 10
2					5 1			4 10
2 6					4 5			3 10
2					5 1			4 10
12			2 10		6	2 4		9 12
15			3		1 18	2		9 12

A I  
 C  
 A I  
 C  
 A I  
 C  
 A I  
 C  
 A I  
 C  
 A I

## Inwards.

Drugs, vocat.

Spica Celtica (vide Nardus Celtica)	
Spikenard, the pound	
Spodium, the pound	
Spunges, the pound	
Squilla, the 112 lb	
Squinanthum, the pound	
Staphisager, the 112 lb	
Stechados, the pound	
Stibium (vide Antimonium prepar.)	
Storax	{ Calamita, the pound
	{ Liquida, the pound
Succus Liquiritiæ, the pound	
Sulphur Vivum, the pound	
Talke	{ green, the pound
	{ white, the pound
Tamarindes, the pound	
Terra	{ Lemnia, the pound
	{ Sigillata, the pound
Thlaspii Semen, the pound	
Tornfal (for Dyers use) not French, the pound	
Treacle	{ common, the pound
	{ of Venice, the pound
Troscisci de Vipera, the ounce Troy	
Turbith	{ the pound
	{ Thapsiæ, the pound
Turmerick, the pound	
Turpentine	{ common- { from the British Plantations. the 112
	{ of Venice, Scio, or Cyprus, the pound
Verdigreece, the pound (for Dyers use)	
Vermillion, (vide Cinabrium)	
Vernish, the 112 lb	
Viscus Quercinus, the pound	
Vitriolum, Romanum, the pound	
Umber, the 112 lb	
White Lead, the 112 lb	
Worm seeds, the pound	
Xylobalsamum, (vide Lyntiscus)	
Zedoaria, the pound	

Note, All Drugs Imported directly from the Place of their Growth in British built Shipping, are to be Rated One third Part of the aforesaid Rates (except the Old Subsidy on Hull'd Barley; the Impost 1690. on Succus Liquiritiæ and N<sup>o</sup> 23. as in Page 40) and the Duties in the Columns to the Right hand, are Calculated accordingly.

Rates.

Not from the Place of  
their Growth, &c.

From the Place of their Growth,  
in British Ships, &c.

Paid.

Repaid.

Paid.

Repaid.

l. s. d.

l. s. d.

l. s. d.

l. s. d.

l. s. d.

1 4 6

4 2 10

3 8 16

2 3 10

2 1 12

10 2 1

1 1 5

10 2 8

1 1 15

5 15 16

3 15 10

15 9 8

14 1 10

8 7 3

8 1 16

6 2 6

1 5 3

1 2 4

13 9 3

12 9 12

15 3 1

3 1 18

2 9 12

1 8 13

1 7 4

3 7 12

7 12 14

6 14 17

4 3 1

3 17 14

3 2 1

1 5 1

1 4 10

1 3 15

1 2 11

6 1 3

1 3 3

1 1 9

8 5 1

7 13 18

1 6 2

3 6 6

3 7 12

2 1 3

1 18 4

15 3 1

3 1 18

2 9 12

1 8 13

1 7 10

9 3 1

1 10 15

1 8 3

1 8 13

11 10 17

3 8 1

7 12 1

6 14 19

4 3 8

3 17 6

6 1 3

1 3 3

1 1 9

8 5 3

7 13 8

1 10 15

6 3 15

5 7 4

3 5 5

3 2 8

15 3 1

3 1 18

2 9 12

1 8 13

1 7 4

15 3 1

3 1 18

2 9 12

1 8 13

1 7 4

6 1 3

7 12 1

6 14 19

4 3 8

3 17 6

1 10 15

4 3 15

3 7 4

1 5 5

1 2 8

1 10 15

6 3 15

5 7 4

3 5 5

3 2 8

5 1 13

1 13 17

11 4 8

6 18 19

6 8 16

6 1 3

1 3 3

1 1 9

8 5 3

7 13 8

12 3 1

2 6 6

2 2 18

1 4 10

1 3 7

3 7 12

7 12 10

6 14 8

4 3 10

3 17 16

3 7 10

12 7 10

11 2 8

6 10 10

6 4 16

3 7 10

12 7 10

11 2 8

6 10 10

6 4 16

10 2 1 5

2 1 5

1 10 8

1 1 15

1 16

10 2 1 5

2 1 5

1 10 8

1 1 15

1 16

# Inwards.

For the Rates of Drugs, with respect to the New Subsidy, vide Page 8, and 13.

Drugs Unrated	{	From the East Indies,	{	vide Appendix.	{
		of France.			
		From all other		For Dyers use, every 20 s. value upon Oath	
		places, except		Of all other Sorts, for every 20 s.	
		France & the		value upon Oath, for the Old	
		East Indies -		Duties	
				and for N <sup>o</sup> 23. as in Page 55.	

## E.

**E**arlings, the groce, containing 12 dozen \_\_\_\_\_

Brick Stones, by the thousand \_\_\_\_\_

Flanders Tiles to Scoure with, the thousand \_\_\_\_\_

Gally Tiles, the foot \_\_\_\_\_

Earthen Wares, { Paving Tiles, the thousand \_\_\_\_\_

vocat— { Tiles call'd Pan-tiles, the thousand \_\_\_\_\_

{ All other sorts of Earthen Ware (except China Ware) not particularly mentioned, for every 20 s. value upon Oath \_\_\_\_\_

{ China Wares, } vide Appendix.

East India Goods. \_\_\_\_\_

Ebony Wood, the 112 lb (but see in W.) \_\_\_\_\_

Eggs, the 120 \_\_\_\_\_

Elephants Teeth, the 112 lb \_\_\_\_\_

Emery Stones, the 112 lb \_\_\_\_\_

## F.

**F**Ans - { for Corn, the piece \_\_\_\_\_

{ of Paper, the dozen \_\_\_\_\_

Feather-beds, Old or New, the piece \_\_\_\_\_

{ for beds, the 112 lb \_\_\_\_\_

Feathers. { voc. Efrige, or { drest, the pound \_\_\_\_\_

{ Ostridge feathers { undrest, the pound \_\_\_\_\_

Fiddles for Children, the dozen \_\_\_\_\_

Figuretto, the yard \_\_\_\_\_

Files, the groce, containing 12 dozen \_\_\_\_\_

and for every 112 lb Iron \_\_\_\_\_

Fire-shove's, the dozen \_\_\_\_\_

and for every 112 lb \_\_\_\_\_

Fire-shovel plates, the 112 lb \_\_\_\_\_

Rates.				Duties to be											
				Paid.				Repaid.							
l.	s.	d.		l.	s.	d.	20P <sup>s</sup>	l.	s.	d.	20P <sup>s</sup>				
						1 10	13			1 4	19	A	4		
						4 7	1			4 1	7	}	A 5		
						4				4					
1						5 7	19			5 2	5	A			
1						2 10	4			2 4	10	}	B		
2						5 8	8			4 9					
		1					1 14				1 8	}	B		
						8 6	12			7 1	10				
3						1 10	3 12			1 6	6	D			
8															
		1 6				6 7	9			5 10	18	A			
1						2 10	4			2 4	10	}	B		
		1 8				2	17			2	7				
4						18 10	16			17		D			
		8				1	14			11	8	B			
		6 8				11	8				9 10	}	B		
		6 8				11	8				9 10				
2 13		4				7 7	4			6 4					
6						17 1	4			14 3					
						5 8	8			4 9		}	B		
2						2 10	4			2 4	10				
1							17			5	14				
		4 8				1	2 5			11	17				
						5 8	8			4 9		}	A		
						4 8	5			4 8	5				
		13 4				1 10	16			1 7					
						4 8	5			4 8	5				
						6 7	1			6 3	5				

## Inwards.

*Taken by British, and Imported in British Ships, are }  
free ( vide Fish, Part. IV. )*

*Where you may see likewise that no Fish (except Stock-  
Fish, and live Eels ) can be Imported by Foreigners:  
Therefore the other Fish hereafter mentioned, are  
supposed to be caught by Foreigners, but Imported  
by British, in British Ships ( vide Part. IV. )*

Cole Fish, the 120

Eels, voc. { Pimper Eels, the barrel  
Quick Eels, the Ships lading  
Shaft, Kine, or Dole Eels, the barrel  
Spruce Eels, the barrel  
Stub Eels, the barrel

Fish, viz. { Gull Fish, the barrel

Haddocks, the barrel

Lamprels, the piece

Newland Fish { great, the 120  
middle sort, the 120  
small, the 120

Seal Fish, the Fish

Stock Fish { Cropling { the 120  
the Last, containing 1000  
Lubfish { the 120  
the Last, containing 1200  
Titling { the 120  
the Last, containing 1000

Whiting, the barrel

Flannel, the yard

Flasks { Covered { with Leather, the dozen  
and for every 20s. value, vide Pag. 38.  
with Velvet, the dozen  
of Horn, the dozen

Flax { drest, or wrought Flax, the 112 lb vide page 86

Spruce, Muscovy, and all Flax undrest, the 112 lb

*Irish per Certificate ( 1 A. Sef. 2. c. 8. ) free*

Fleams to let blood, the piece

*and for every 112 lb Steel*

Flocks, the 112 lb

Flutes Course, the groce, containing 12 dozen

Freeze of Ireland, the yard

*French Goods, Rated and Unrated, vide Appendix.*

Frizado the piece, containing 24 yards

Furs, voc. { Armins, the Timber, containing 40 Skins  
Badgers Skins, the piece

[illegible]

## Inwards.

Bears Skins—	{	Black or Red, the piece	_____
		White, the piece	_____
Beavers Skins—	{	the whole piece	_____
		Wombs, the piece	_____
Budge—	{	Black—	{ Tawed, the dozen Skins
			{ Untawed, the 100 Skins
	{	White, Tawed,	the 100 Skins
		Navern,	the 100 Legs
		Poults, the Fur,	containing four Pains
		Rumney,	the 100 Legs
Calaber—	{	Seasoned,	the Pain
		Stag,	the Pain
		Tawed, the Timber,	containing 40 Skins
		Untawed, the like Timber	_____
Cats—	{	Skins, the 100	_____
		Poults—	{ the 100
			{ the Mantle
Dockerers, the	{	Wombs, the Pain, or Mantle	_____
		Timber, containing 40 Skins	_____
Fitches—	{	the like Timber	_____
		the Pain, or Mantle	_____
Furs, voc. Foxes—	{	the Black Fox Skin	_____
		the Ordinary Skin	_____
		the Pain, or Mantle	_____
		Wombs, Poults, or Pieces, the Pain	_____
		Backs, the dozen	_____
		Poults, the 100	_____
Foynes—	{	Raw, the piece	_____
		Tails, the Pain, or Mantle	_____
		with Tails, the piece	_____
		without Tails, the piece	_____
		Wombs {	Seasoned, the Pain, or Mantle
			{ Stag, the Pain, or Mantle
Grays—	{	Tawed, the Timber, containing 40 Skins	_____
		Untawed, the like Timber	_____
Jennets—	{	Black—	{ Raw, the Skin
			{ Seasoned, the Skin
	{	Gray—	{ Raw, the Skin
			{ Seasoned, the Skin
Leopards—	{	Skins, the piece	_____
		Wombs, the Pain	_____
Letwis—	{	Tawed, the Timber, containing 40 Skins	_____
		Untawed, the like Timber	_____



Rates.			Duties to be											
			Paid.						Repaid.					
l.	s.	d.	l.	s.	d.	20	P <sup>ts</sup>		l.	s.	d.	20	P <sup>ts</sup>	
1				3	9	9				3	3	15		
2				7	6	18				6	7	10		
	6	8		1	3	3				1	1	5		
	1	8			3	16					3	6		
1	6	8		5		12				4	5			
3	10			13	3	1				11	7	2		
2				7	6	18				6	7	10		
	8	4		1	6	19				1	4	12		
1				3	9	9				3	3	15		
	6	8		1	3	3				1	1	5		
1				3	9	9				3	3	15		
	12	6		2	4	8				2		17		
	8			1	6	4				1	3	18		
	6	8		1	3	3				1	1	5		
2				7	6	18				6	7	10		
1				3	9	9				3	3	15		
	6	3		1	2	4				1		8		
	6	3		1	2	4				1		8		
	13	4		2	6	6				2	2	10		
	13	4		2	6	6				2	2	10		
	12	6		2	4	8				2		17		
10				11	17	10	10			1	13	1	10	
	1	4			3	1					2	13		
	15			2	10	2				2	5	17		
	10			1	10	14				1	7	18		
	13	4		2	6	6				2	2	10		
1	6	8		5		12				4	5			
	1				2	5					2			
	12	6		2	4	8				2		17		
	3	4			7	12					6	13		
	4				9	2					7	19		
1	6	8		5		12				4	5			
	15			2	10	2				2	5	17		
	12	6		2	4	8				2		17		
	8	4		1	6	19				1	4	12		
	12	6		2	4	8				2		17		
	16	8		3	1	18				2	9	3		
	3				6	16					5	19		
	4				9	2					7	19		
1	5			4	8	16				4	1	14		
5				18	11	5				16	6	15		
	8	4		1	6	19				1	4	17		
	6			1	1	13					11	19		

D

# Inwards.

	Lewzernes Skins, the piece	_____
	the Timber, containing 40 Skins	_____
	the Pain, or Mantle	_____
Martrons	Gills, the Timber, containing 40 Skins	_____
	Poultz, the Pain, or Mantle	_____
	Tails, the 100	_____
	Miniver, the Mantle	_____
	Tawed, the Timber, containing 40 Skins	_____
	Untawed, the like Timber	_____
	Moult Skins, the dozen	_____
Furs, voc.	Otter Skins, the piece	_____
	Ounce Skins, the piece	_____
	Sables of all sorts, the Timber, containing 40 Skins	_____
	Weezle Skins, the dozen	_____
	Wolf Skins	_____
	Tawed, the piece	_____
	Untawed, the piece	_____
	Wolverings, the piece	_____
	All other Furs, for every 20 s. value on oath	_____
	Note, If any of the Skins above mentioned be Tawed, or otherwise Dressed, they are to pay beside for every 20 s. value upon Oath, all Duties included	_____
Fusties of Cloves, the pound	_____	_____
	Amsterdam, Holland, or Dutch Fustians, the piece, con- taining 2 half pieces, of 15 yards the $\frac{1}{2}$ piece	_____
	Barmillians, the piece, containing 2 half pieces	_____
	Cullen Fustians, the piece, containing 2 half pieces	_____
	Holmes and Bevernex Fustians	_____
	the Bale, cont. 45 half pieces	_____
	the piece, cont. 2 half pieces	_____
	Jean Fustians, the piece, containing 2 half pieces	_____
Fustians	Milan Fustians, the piece, containing 2 half pieces	_____
	Naples Fusti- ans	_____
	Tripe or Ve- lure plain	_____
	the $\frac{1}{2}$ piece, qt. 7 yards & $\frac{1}{2}$	_____
	the piece, qt. 15 yards	_____
	the yard	_____
	Wrought or Sparta Velvet	_____
	the $\frac{1}{2}$ piece, qt. 7 yards & $\frac{1}{2}$	_____
	the yard	_____
	Osborn, or Augusta Fustians	_____
	the piece, qt. 2 half pieces	_____
	with Silk, the yard	_____
	of Weazel, the piece, containing 2 half pieces	_____
	G.	_____
Gadza	of all sorts, without Gold or Silver, the yard	_____
	stript, with Gold or Silver, the yard	_____
Galley Dishes, the dozen	_____	_____
Gantlets, the pair	_____	_____

Rates.				Duties to be											
				Paid.				Repaid.							
<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20</i> Pts	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20</i> Pts				
2	10				9	5	12		8	3	7				
10				1	17	10	10	1	13	1	10				
9				1	14	1	1	1	9	9	15				
	12				2	3	5		1	11	17				
	10				1	10	14		1	7	18				
2					7	6	18		6	7	10				
	13	4			2	6	6		2	2	10				
4					15	1	16		13	3					
					11	4	7		9	11	5				
		6				1	3				19				
	5					11	7			9	19				
	12	6			2	4	8		2		17				
30				5	13	7	10	4	19	4	10				
		4					15				13				
1	10				5	8	3		4	11	13				
1	3				4	4	5		3	9	14				
	12	6			2	4	8		2		17				
					3	9	9		3	3	15				
					6				4						
	3	6				6				5					
8				1	2	9	12		19						
8				1	2	9	12		19						
8				1	2	9	12		19						
80				11	8			9	10						
3	14				10	6	11		8	9	9				
3	7				9	6	11		7	11	9				
8				1	2	9	12		19						
4				11	4	16			9	6					
8				1	2	9	12		19						
	10				1	5	2		1	2	5				
6					17	1	4		14	3					
	16				2	3	8		1	10	16				
4	10				12	9	18		10	8	5				
	8				1	10	14		1	8	8				
8				1	2	9	12		19						
	2	8				4	12			3	16				
	5					8	11			7	2				
	2	6				4	6			3	11				
	4					6	17			5	14				

## Inwards.

Garnets- { small, rough, the pound  
 { small or great, Cut, the pound  
 Gauls, the 112 lb (for Dyers use)  
 Gimlets for Vintners, the dozen  
 and for every 112 lb as Iron  
 { of Counterfeit Gold and Silver, the dozen  
 { of Cruel the groce, cont. 12 dozen  
 { of Leather, the like groce  
 Girdles- { and for every 20 s. value upon Oath, all Duties included  
 { of Silk, the dozen  
 { of Velvet, the dozen  
 { and for every pound weight  
 { of Woollen, the dozen

Balm Glasses, the groce, cont. 12 dozen  
 Burning Glasses, the dozen  
 Drinking Glasses { Course Drinking Glasses, the dozen  
 { Flanders Drinking Glasses, the hundred Glasses  
 { Venice Drinking Glasses, the dozen  
 Glasses for Win- { Muscovy Glafs, or Slude, the pound  
 dows- { Rhenish, the Wey, or Web, cont. 60 Bunches

Glas and Glasses, vocat.

Pipes- { great, the 112 lb  
 { small, the pound  
 Glas- { Plates or  
 { Sights for { of Chry- { small under N<sup>o</sup> 6. the dozen  
 { Looking-glass- { stal- { N<sup>o</sup> 6. the dozen  
 { ses unfild- { N<sup>o</sup> 7, 8, 9, 10, the dozen  
 { Stone Plates for Spectacles, rough, the dozen  
 { of Flanders { Course, the groce, cont. 12 dozen  
 Hour- { making- { Fine, the dozen  
 glasses- { of Venice making, the dozen  
 { small, the dozen, under N<sup>o</sup> 6  
 { of Chrystal- { middle sort, the dozen, N<sup>o</sup> 6  
 { small, the dozen, N<sup>o</sup> 7, 8, 9, 10  
 { the dozen, N<sup>o</sup> 11, 12  
 Looking- { Half-peny Ware, the groce, cont. 12 dozen  
 glasses- { Penny Ware, the like groce  
 { of Steel- { small, the dozen  
 { large  
 Vials, the hundred  
 Water Glasses, the dozen  
 All other Glas Manufactures, not above particularly Rated  
 (except Glas Beads) Rated at per pound

Rates.			Duties to be											
			Paid.				Repaid.							
l.	s.	d.	l.	s.	d.	20 <sup>Pr</sup>	l.	s.	d.	20 <sup>Pr</sup>				
1			2	10	4		2	4	10		B			
3			8	6	12		7	1	10					
2			1	10	16		11		8					
	8		1	1	14		11		8		A			
			4	8	5		4	8	5					
1			2	10	4		2	4	10					
2	13	4	7	7	4		6	4			B			
3	6	8	12	7	10		11		10					
			6				4							
2			9	5	8		8	6			P			
4			18	10	16		17							
			1	10	10		1	10	10					
1	12		4	6	15		3	9	12		B			
	7	6	2	1	10		1	11	7					
	3			10	4			9	7		A			
	3			10	4			9	7					
1	5		7		19		6	5	16					
	18		5	1	3		4	8			B			
				3	8			2	17					
4	10		12	9	18		10	8	5					
											A			
7	10		2	2	5	13	1	18	10	18				
	7	6	2	1	10			1	11	7				
1				5	7	19		5	2	5	A			
2			11	3	18			10	4	10				
4			1	2	7	16		1	9					
30			8	9	10	10	7	15	7	10	A			
1				5	7	19		5	2	5				
3			16	11	17			15	6	15				
1				5	7	19		5	2	5	A			
3			16	11	17			15	6	15				
1	10			8	5	19		7	9	7				
3			16	11	17			15	6	15	A			
6				1	13	11	14	11	1	10				
45			12	14	9	15	11	13	5	5				
	8			2	3	4		2		18	A			
	16			4	6	7		4	1	16				
	13	4		3	9	6		3	5	10				
1	6	8		7	6	12		6	11		A			
				4	3			3	10	14				
				3	4	15		3	1	7				
	1	6			5	2			4	13				

## Inwards.

Glew, the 112 lb

Globes— { large, the pair  
 { small, the pair  
 { of Bridges making, the groce, cont. 12 dozen  
 { of Canary, Mi- sunwrought, the dozen pair  
 { lan or Venice- wrought with Gold or Silver, the }  
 { dozen pair }

Gloves— { of Spanish plain, the dozen pair  
 { of Vandon, the dozen pair  
 { and besides ( if Leather ) for every 20 s. up- }  
 { on Oath, all Duties included }  
 { of Silk Knit, the dozen pair  
 { and for every pound }

Gold and Silver Thread Counterfeit, vocat. { Bridges Gold or Silver, the pound, cont. 16 ounces }  
 { Avoirdupois }  
 { Cap Gold and Silver, the like pound }  
 { Copper Gold and Silver upon Quills and Rolls, or }  
 { Rolls, or in Skain, the like pound }  
 { Cullen Gold and Silver, the Mast, cont. 2 pound }  
 { and an half, at 12 ounces to the pound }

Gold and Silver Thread Right, vocat. { Venice, Florence, or Milan Gold and }  
 { Silver, the pound, cont. 12 ounces, Venice weight }

Gold Foil, the small groce, cont. 12 dozen

Gold Paper, the small groce, cont. 12 dozen

Grain— { or Scarlet Powder, the pound ( for Dyers use )  
 { of Sevil in Berries, and Grains of Portugal, or }  
 { Rotta, the pound ( for Dyers use ) }

Grains Guiney, the pound

Grindlestones, the Chalder

{ Almonds, the 112 lb  
 { Anniseeds, the 112 lb  
 { Cinnamon, the pound  
 { Cloves, the pound

Grocery Ware, vocat. { Currans— { in British Ships regularly Im- }  
 { ported, the 112 lb }  
 { in Venetian Ships, the 112 lb  
 { in other Foreign Bottoms, the 112 lb

Dates, the 112 lb

Figs, the 112 lb. ( vide page 86 )

{ of the British West Indies, 112 lb }  
 { ( vide page 6 ) }  
 { of the East Indies, the pound

Ginger— { of the West Indies the pound

Rates.			Duties to be									
			Paid.					Repaid.				
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20</i>	<i>Pt</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20</i>	<i>Pt</i>
1			2	10	4			2	4	10		
6			17	1	4			14	3			
3			8	6	12			7	1	10		
2	10		9	5	12			8	3	7		
1			3	9	9			3	3	15		
4			15	1	16			13	3			
15			2	10	2			2	5	17		
10			1	10	15			1	7	18		
			6					4				
2			10	3	13			9	4	5		
			1	10	10			1	10	10		
13	4		2	6	6			2	2	10		
1			3	9	9			3	3	15		
10			1	10	15			1	7	18		
1	6	8	5		12			4	5			
3	6	8	9	6				7	11			
	6	8		11	8				9	10		
13	4		2	6	6			2	2	10		
	6	8		3	16				1	18		
	3	4		1	18					19		
		8		1	3					19		
1	6	8		3	9	12		3	2			
6			1	8	4	4		1	5	6		
3			14	2	2			12	9			
	6	8	3		17			2	8	6		
10			4	7	6			4		9		
6			16	1	7			14	8	5		
6			17	7	7			15	9	15		
6			1	1	4	19		19	7	7		
6			1	8	4	4		1	5	6		
1	13	4	7	10	10			7	1			
1			16	10	4			16	4	10		
	3			8	10				7	13		
1		4		3	16				3	8		

B

D

M

P

D

B

A 9

E

B

A

B 1

B 2

B 3

B 4

A

## Inwards.

Grocery Wares, voc.	Liquorise	{ the 112 lb in Powder, the 112 lb and for every 20 s. value, on Oath
	Maces, the pound	
	Nutmegs, the pound	
	Pepper	{ at Importation { the pound (vide P. Part. IV.) in British built Shipping, directly from the place of Growth, &c. the lb upon Delivery out { the pound (vide page 32) of the Cellars, for { directly from the place of Consumption { Growth, in British built Ships, the lb
	Prunes, not French, the 112 lb	(vide page 86)
	Great, the 112 lb	
	of Smyrna	{ black, the 112 lb red, the 112 lb
	Raisins	{ of the Sun, the 112 lb of all other Sorts, the 112 lb and for every 20 s. value upon Oath for Aliens Duty (vide page 87)
	P. 15. All Spicery (except Pepper) Imported directly from the place of its Growth, in British built Ship- ping, to be Rated One third part of what is Charg'd on them in the Book of Rates, and no more.	
	Brown, and Muscovadoes Sugar from the	{ British Plantations, the 112 lb
	Candy	{ Brown, the 112 lb White, the 112 lb
	Muscovadoes, the 112 lb	
	Sugar	{ Refined, double or single, in Loaves, the 112 lb St. Thome, and Panellis, the 112 lb White { the 112 lb from the British Planta- tions, the 112 lb for Aliens Duty (vide page 87)
	All other Grocery Wares (except Tobacco) for every 20 s. value upon Oath.	
Grograms, Turkey, the yard		
Gun powder, voc.	{ Corn powder, the 112 lb Serpentine, the 112 lb	
Guns, voc.	{ Callivers, the piece Muskets, the piece and for every 112 lb Iron	



Rates.				Duties to be											
				Paid.				Repaid.							
l.	s.	d.		l.	s.	d.	20Pc	l.	s.	d.	20Pc				
1	10			1	1	9	6	1	1		15	}	A		
				1	15			1	15						
				2	10	4		2	4	10					
1				9	2	12		8		18		}	B 1		
8				3	8	5		3	2	15					
1	8					19						}	B 5		
	10					10						}	B 6		
1	8			2	1	11									
				1	11	4									
	10											}	A		
15				3	6	11		3	2	5					
1	10			10	2	4		9	5	13					
1				8	3	9		7	9	15		}	B 7		
1				8	3	9		7	9	15					
2				12		18		11	1	10					
				4	6			4	6			}			
				3	9	9		3	3	15					
1	10			3	3	18		2	7	7		}	B 8		
10				1	8	6		1	3	9					
15				2	2	9		1	15	7	10	}	B		
4				11	4	16		9	6						
17				2	8	5	8	2	4	10					
2				5	8	8		4	9			}	B 8		
7	6	8		1	10	16		17	5						
5				11	1			8	8	10		}	A		
				4	8	14		4	3			}	B		
	3	9			6	9			5	7					
8				1	2	9	12	19							
5				14	3			11	10	10		}	A		
					8	11			7	2					
	5			1	5	2		1	2	5		}			
10				4	8	5		4	8	5					

## Inwards.

## H.

Hair, voc.	{	Camels hair the pound	
		Elks hair for Saddles, the 112 lb	
		Goats hair, voc.	{ <i>Carmentia Wool, the pound</i>
			{ <i>Ordinary Goats hair, the pound</i>
Hair bottoms for Sieves, the groce, containing 12 dozen			
Halberds	{	gilt the piece	
		ungilt, the piece	
		and for every 112 lb Iron	
Hammers	{	with wooden handles, or without, the dozen	
		vocat, Horsemens Hammers, the dozen	
		and for every 112 lb Iron	
Handkerchiefs, the dozen			
Harness, voc.	{	Corflats complete, the piece	
		Cuirates, the piece	
		Morians, or	{ graven, the piece
		Headpieces	{ plain, the piece
Harness roses, the thousand			
Harp-strings, or Catlings, the groce, containing 12 dozen			
Hatbands, the groce, containing 12 dozen			
Hats	{	of Bever wool, or hair, the Hat	
		of Bridges, the dozen	
		Dutch Felts, or Hats made of Wool, the piece	
		Spanish or Portugal Felts, the dozen	
		of Straw (vide Bast)	
		of Venice, the dozen	
		of Wool, or Worsted, trimm'd, the dozen	
Hawks, voc.	{	Faulcons, the Hawk	
		Goshawks, the Hawk	
		Jerfaulcons, the Hawk	
		Jerkins, the Hawk	
		Lanners, the Hawk	
		Lannerets, the Hawk	
		Tassels, of all sorts, the Hawk	
Hawks-hoods, the groce, containing 12 dozen			
Headings for Pipes, Hogheads or Barrels, the 120			
Heath for Brushes, the 112 lb			
Hemp, voc.	{	Cullen, and steel Hemp, and all other sorts of drest	}
		Hemp, the 112 lb	
		Short drest, the 112 lb	
		Spruce, Muscovia, and all other rough Hemp, the 112 lb	
		for Aliens Duty, vide page ( 85 )	
Irish, per Certificate, free ( 1 A. Sess. 2 c. 8. )			

Rates.				Duties to be											
				Paid.				Repaid.							
l.	s.	d.		l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>				
	3					5	3			4	6				
	12	6			1	9	8		1	5	16			B	
	1	2				5	15			5	8			D	
	1	2				3	17			3	11			B	
	10				1	5	2		1	2	5				
	13	4			1	10	6		1	7					
	3	4				5	14			4	15				
					4	8	5		4	8	5			A	
	4					6	17			5	14				
	13	4			1	10	16		1	7					
					4	8	5		4	8	5				
					8	6	12		7	1	10			B	
	3				3	9	9		3	3	15				
	1				2	4	8		2	3	17			D	
	12	6			1	10	15		1	7	18				
	10					11	7			9	19				
	5					2	5			2					
	1					2	1	9							
	5					14	3			11	10	10			
	10				1	8	6		1	3	9				
	10				1	8	6		1	3	9				
	1				2	10	4		2	4	10				
	5				14	3			11	10	10				
						8	6	12		7	1	10			
	3					8	6	12		7	1	10			
	3				11	4	16			9	6			B	
	4					9	6			7	11				
	3	6	8			12	9	18		10	8	5			
	4	10				9	6			7	11				
	3	6	8		11	4	16			9	6				
	4					5	8	8		4	9				
	2					5	8	8		4	9				
	2					3	9	12		3	2				
	1	6	8			1	6	18		1	5			A	
		6	8			2	10	4		2	4	10			
	1														
	10				1	8	6		1	3	9			B	
	8				1	2	9	12		10					
						2	6	6		2	2	10			D
	13	4													

## Inwards.

Hempseed, the Last

and for every 20 s. value upon Oath

Buff (or Buffalo) Hides, the hide

and for every pound weight, being drest in Oyl

or Horse-hides, tann'd, the piece

and for every pound weight

Cow { Hides of Barbary, and Muscovia, the hide

and if drest, for every 20 s. full value

on Oath, as in page 55

Cow, or Horse-hides, in the Hair, the piece

Elk, or other Hides drest in Oyl, the pound

and for every 20 s. value upon Oath

India Hides, the hide

and if drest, for every 20 s. full value, as in page 55

of Horses, Mares, and Geldings, drest in Allom,

and Salt or Meal, or otherwise taw'd, the hide

and for every 20 s. value upon Oath

Losh (or Lofhee) Hides, the piece

and if drest in Oyl, the pound weight

Red, or Muscovia Hides ( or Russia ) tann'd, co-

loured, or uncoloured, the hide

and for every pound weight

of Steers, Cows, or other Hides, drest in Allom,

and Salt or Meal, or otherwise taw'd, the hide

and for every 20 s. value upon Oath

tann'd of all sorts, not before mention'd, the pound

and for every 20 s. value upon Oath

Hides, or pieces of Hides tann'd, taw'd

or drest, not before particularly

All other { Charg'd for every 20 s. val. upon Oath

and for N<sup>o</sup> 22. and 23. as in Page 55

Hides in the Hair, or Undrest, Halt

Custom,

Hilts for Swords, or Daggers, the dozen

Honey { the barrel

{ the ton

Hoops { of Iron for Pipes, or Hogsheds, the 112 lb

{ for Coopers, the thousand

{ the 112 lb

Hops { and besides per pound weight, till 1 June, 1715.

{ But if Exported to Ireland, have no Drawback

Horses, and Mares, the Horse or Mare

Hose of Cruel, vocat. Mantua Hose, the pair

Japan'd

## Inwards.

## I.

**J** *Apan'd and Laquered Wares (not from the East Indies)*  
*for every 20 s. value, according to the gross Price at the*  
*Candle, 12 & 13 W. 3. c. 11. §. 15*

Jet, the pound

Jews Trumps, the groce, containing 12 dozen  
*and for every 112 lb*

Imperlings, blue or red, the dozen

Incle—{ Rolls, the dozen pieces, cont. 36 yards the piece

{ unwrought, the pound

{ wrought, the dozen pound

Indico—{ British Plantation, the pound (*for Dyers use*)

{ of Turkey, of the West Indies, or Rich Indico, the  
 pound (*for Dyers use*)

{ Dust, the pound (*for Dyers use*)

Ink for Printers, the 112 lb

Ink-horns { the groce, cont. 12 dozen

{ of Brals, the dozen

{ Bullet Screws, the dozen

Instu- { Incision-Sheers, the dozen

ments for { Paices, or Tooth-drawers, the dozen

Barbers, { Pulicanes, the dozen

and Chi- { Sets, the Bundle, cont. 16

rurgeons, { Trepanns, the dozen

vocat.— *and beside*—{ *if made of Steel, for every 112 lb*

{ *if made of Iron, for every 112 lb*

*But if made of Silver, to pay as Plate, which see in P.*

Amys, Spa- { *Imported in British Ships legally*

nish Spruce, { *man'd, the Ton*

and Swedish { *In Foreign Ships, the Ton*

Backs for { large, the piece

Chimneys—{ small, the piece

Iron, viz. { Bands for Kettles, the 112 lb

{ *Bar Iron, or Rod Iron, of and from Ireland, in any*  
*Ships, for every 20 s. value on Oath (8 & 9 W. 3.)*  
*cap. 20*

Fire-Irons, the groce, cont. 12 dozen

*and for every 112 lb*

Iron—{ *Bussel Iron, for every 20 s. value upon Oath*

{ *Drawn, or Hammered, less than  $\frac{3}{4}$  of an Inch*  
*square, and all other Iron Wares Manufactured,*  
*the 112 lb*

{ *and for every 20 s. value upon Oath*

Rates.				Duties to be								
				Paid.				Repaid.				
<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20P<sub>ts</sub></i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20P<sub>ts</sub></i>	
					3	9	9		3	3	15	D
	3	4				5	14			4	15	B
	10				1	5	2		1	2	5	A
					4	8	5		4	8	5	B
	1	10			4	3	6		3	6	15	B
	6				13	3	12		10	5	8	B
		2	6			4	1			3	6	A
	8				17	8	16		13	11	4	B
		1				2	9			2	3	C
		3	4			5	13			4	14	E
		1	8				19				9	B
	2				5	8	8		4	9		D
	3				8	6	12		7	1	10	B
		12			2	3	5		1	11	17	D
		4				6	17			5	14	B
		5				8	11			7	2	B
		5				8	11			7	2	B
		5				8	11			7	2	B
		2				3	8			2	17	A
	10				1	5	2		1	2	5	A
					5	1	18		5	1	18	A
					4	8	5		4	8	5	A
	7				2	1	6		1	18	2	A
	7				2	10	10		2	7	6	A
		13	4		4	1	1		3	9	5	A
		6	8		2		11		1	10	13	A
	2				10	4	13		9	5	5	B
					2	10	4		2	4	10	B
					1	5	2		1	2	5	A
	10				4	8	5		4	8	5	D
					3	9	9		3	3	15	D
					4	8	5		4	8	5	A
					2	10	4		2	4	10	A

U

Iron

## Inwards.

	Hoops, the 112 lb	_____
	Rod Iron Slit, or Hammer'd (except Irish) the 112 lb	_____
	and for every 20 s. value upon Oath	_____
	Stoves, the piece	_____
	and for every 112 lb	_____
Iron	Wrought, or Unwrought, or Cast (except Busbel and Irish Iron) not Rated, in British Ships, the Ton	_____
	Ditto, Imported in Foreign Ships, the Ton	_____
	and for every 20 s. value upon Oath	_____
Juice	of Lemons, the Pipe	_____
	of Limes, for every 20 s. value upon Oath	_____
Ivory,	the pound	_____

## K.

K	Ettes of Iron, the piece	_____
	and for every 20 s. value upon Oath	_____
Key	the groce, cont. 12 dozen	_____
knops	to pay beside	_____
	if Iron, the 112 lb	_____
	if Steel, the 112 lb	_____
	Almain, Bohemia, and all other Course Knives, the Dicker, cont. 10 Knives	_____
	Butchers Knives, the like Dicker	_____
	Carving Knives, the dozen	_____
	Cullen Knives, the groce, cont. 12 dozen	_____
Knives	Glovers Knives, the Bundle, cont. 6 Knives	_____
	Pen Knives, the groce, cont. 12 dozen	_____
	Sker Knives, the Dicker, cont. 10 Knives	_____
	Stock-knives	_____
	gilt, the dozen Stocks	_____
	ungilt, the dozen Stocks	_____
	All Knives are to pay beside	_____
	viz. if Iron, the 112 lb	_____
	if Steel, the 112 lb	_____

## L.

	Bone-Lace of Thread, the dozen yards	_____
	Cruel-Lace, the small groce, cont. 12 dozen	_____
	Gold and Sil-	_____
	ver Lace	_____
Lace, voc.	the pound, cont. 12 ounces Troy	_____
	the ounce Troy	_____
	Pomet-Lace, the groce, cont. 12 dozen yards	_____
	Purle, or Antlet-Lace of Thread, the groce, cont. 12 dozen	_____
	Silk Bone-Lace, the pound, cont. 16 ounces	_____
	Silk-Lace of all other sorts, the like pound	_____



Rates.				Duties to be											
				Paid.				Repaid.							
l.	s.	d.		l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>				
1	6	8		8	5	17		7	10	5					
				4	8	5		4	8	5					
				2	10	4		2	4	10					
5				14	3	—		11	10	10					
				4	8	5		4	8	5					A
				1	1	6	15	1	1	6	15				
				1	10	11	5	1	10	11	5				
				2	10	4		2	4	10					
4				1	6	4	16	1	4	6	—				D
				6	7	4		6	1	10					B
10				1	5	2		1	2	5					
				1	2	1		1	2	1					A
				2	10	4		2	4	10					B
1				2	10	4		2	4	10					
				4	8	5		4	8	5					A
				5	1	18		5	1	18					
3					5	3			4	6					
3					5	3			4	6					
8				8	6	12		7	1	10					
				1	2	9	12	19							B
1	10			4	3	6		3	6	15					
1	10			4	3	6		3	6	15					
					5	3		4	6	—					
6				17	1	4		14	3	—					
4				11	4	16		9	6	—					
				4	8	5		4	8	5					A
				5	1	18		5	1	18					
4				11	4	16		9	6	—					
8				1	2	9	12	19							
12				14	2	8		1	8	6					
1				2	10	4		2	4	10					B
2				5	8	8		4	9	—					
1				2	10	4		2	4	10					
40				5	14	—		4	15	—					
10				1	8	6	—	1	3	9	—				

# Inwards.

Ladles, voc.	Melting Ladles, the 112 lb	
Lapis,	magnatu falce, the pound	
Lattin,	Black Lattin, the 112 lb	
voc.	Shaven Lattin, the 112 lb	
Lead Ore,	the Ton	
	Basil Leather, the dozen	
	and for every 20 s. value upon Oath, as in page 55	
	Hangings gilt, the piece	
	and for every 20 s. value upon Oath, as in page 55	
	Leather for Masks, the pound	
	and for every 20 s. value upon Oath, as in page 55	
Leather,	Spanish Leather, or Cordivant, the dozen Skins	
voc.	Spruce, or Dansk Leather, the dozen Skins	
	and for every 20 s. value upon Oath, as in page 55	
	Turkey and East-India Cordivant, the dozen	
	All other Leather, or Manufactures (or whereof the most valuable part is Leather) not otherwise particularly charged, for every 20 s. value upon Oath for the old Duties,	
	and for N <sup>o</sup> 22 & 23, as in page 55.	
Leaves of Gold,	the 100	
Lemons pickled,	the Pipe	
Lemon,	the Ton	
Water,	the Gallon	
Lewers for Hawks,	the piece	
Lines of Hamborough for Ships,	the piece	
	Borelaps, not exceeding 28 Inches and $\frac{1}{2}$ in breadth, nor 12 d per Ell English in value for every 20 s. value upon Oath (7 & 8 W. 3. c. 10.)	
	Fine or Course, the piece, measuring as below,	
	All White Callicoes to pay besides, for every 20 s. value, according to the gross Price at the Canale (vide page 29)	
	Of India, Persia or China, painted, dyed, printed or stained there, pay only per piece (vide page 26)	
Linen Cloth, or	Note, No Piece of Callico of the breadth of 1 yard and $\frac{1}{4}$ , or under, shall exceed in length 10 yards; and no Piece of Callico above that breadth shall exceed in length 6 yards, and to be rated accordingly (4 & 5 W. & M. cap. 5. §. 11.)	
	Callicoes	
	Cambrick	
	the $\frac{1}{2}$ piece, containing 6 Ells and $\frac{1}{2}$	
	the piece, containing 13 Ells	
Canvas,	Dutch Barras, and Hessens Canvas, the 120 Ells	
vocat.	Packing Canvas, Guttings and Spruce Canvas, the 120 Ells	

				Duties to be											
Rates.				Paid.				Repaid.							
l.	s.	d.		l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>				
2				10	4	13		9	5	5		A			
	3				5	3			4	6		B			
2				9	5	8		8	6						
3	6	8		15	9			14	2					D	
4				11	4	16		9	6			B			
20				3	15	9		3	6	3					
					6				4						
4				15	1	16		13	3						
					6				4						
	6	8			1	3	3		1	1	5				
					6				4						
5					1	6	11	5	1	10	15				
2					7	6	18		6	7	10		M		
					6				4						
2				15	6	18		11	11	10					
					3	9	9		3	3	15				
					6				4						
	5					8	11			7	2				
4				11	4	16		9	6						
10	13	4		1	10	4	16	1	5	4				B	
		11				1	11			1	6				
	1	4			2	6				1	18				
		6				17					14				
					3	7			3	1	6		C 2		
	10				3	6	3		3	3	6				
					2	10	4		2	10	4		C 1		
					2		17						B 5		
1				2	7	15			2	2	1				
2				5	3	9			4	4	1				
3	10			11	8	12			10		13				
2	10			8	4	8			7	2	3				

Canvas,

## Inwards.

Linen Cloth, or	Canvas, vocat.	Poldavies, the Bolt, containing 28 Ells	
		Spruce Elbing, or Queensborough Canvas, the Bolt, containing 28 Ells	
		Strip'd Canvas with Copper, the piece, cont. 15 yards	
	Cowsfield Cloth, or Plats, the Ell.	Strip'd, or Tufted Canvas, with Thread, the like piece	
		Strip'd, Tufted, or Quilted Canvas, with Silk, the like piece	
	Damask	under an Ell English and $\frac{1}{8}$ in breadth, the yard	
		exceeding that breadth, and under 2 Ells, the yard	
		exceeding 2 Ells in breadth, and under 3 Ells, the yard	
		of 3 Ells broad, or upwards the yard	
		Tabling of Silesia making, the yard	
	Diaper	Towelling and Napkining of Holland, making	under an Ell and $\frac{1}{8}$ in breadth, the yard
		Ditto of Silesia making, the yard	
		Napkins of Holland making, the dozen	
		under an Ell and $\frac{1}{8}$ in breadth, the yard	
		above that breadth, and under 2 Ells, the yard	
	Flanders, Holland Cloth	of 2 Ells breadth, and under 3, the yard	
		of 3 Ells breadth, and upwards, the yard	
		of Silesia making, the yard	
		of Holland making under an Ell and $\frac{1}{8}$ in breadth, the yard	
		of Silesia making, the yard	
	Bag Holland	Drilling and Packduck, the 120 Ells	
		Elbing or Dansk Cloth, double ploy, the Ell	
		Brabant Cloth	under an Ell English, and $\frac{1}{8}$ in breadth
		Brown Holland	above that breadth, and under 2 Ells
		Embsen Cloth	of 2 Ells and upwards in breadth, and under 3 Ells
	Flemish Cloth	Freeze Cloth	of the breadth of 3 Ells, or upwards
		Gentish Cloth	
		Isingham Cloth	
		Overiffils Cloth	
	Rouse Cloth		

Rates.			Duties to be								
			Paid.			Repaid.					
l.	s.	d.	l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>	
—	1	—	—	3	4	3	—	2	10	9	} C 4
—	15	—	—	2	6	2	—	2	1	17	
—	4	—	—	10	6	18	—	8	8	2	} C 3
—	2	—	—	5	3	9	—	4	4	1	
—	4	—	—	10	6	18	—	8	8	2	} C 4
—	1	8	—	2	13	—	—	2	3	—	
—	1	—	—	2	7	15	—	2	2	1	} C 4
—	1	—	—	3	4	3	—	2	10	9	
—	1	—	—	4	—	12	—	3	6	18	} C 3
—	1	—	—	6	10	7	—	6	4	13	
—	4	—	—	—	8	—	—	6	6	18	} C 4
—	7	—	—	—	11	2	—	—	9	2	
—	1	4	—	—	2	13	—	—	2	6	} C 3
—	1	16	—	4	9	2	—	3	10	18	
—	9	—	—	1	2	6	—	—	11	15	} C 4
—	9	—	—	1	6	2	—	1	3	10	
—	9	—	—	1	9	17	—	1	7	6	} C 3
—	9	—	—	3	1	—	—	2	10	11	
—	3	4	—	—	6	14	—	—	5	15	} C 4
—	3	—	—	—	4	15	—	—	3	18	
—	1	4	—	—	2	14	—	—	2	6	} C 3
—	2	—	—	6	8	7	—	5	8	19	
—	1	8	—	—	3	7	—	—	2	17	} C 4
—	5	—	—	—	7	19	—	—	6	10	
—	5	—	—	—	10	1	—	—	8	12	} C 3
—	5	—	—	1	—	3	—	—	10	14	
—	5	—	—	1	8	11	—	1	7	3	

## Inwards.

Linen Cloth, or

Hamborough } and Silesia Cloth Broad, the 120 Ells, White or Brown  
 } Cloth Narrow, the 120 Ells —

Hinderlands } Brown, Midlegood, Headlake, and Muscovia Linen,  
 } Narrow, the 120 Ells —  
 } *Whited from Prussia, Polonia, or any Part of the East*  
*Country, to pay as Narrow East Country Linen,*  
*4 & 5 W.M.c. 5. & 12. (except Russia) under  $\frac{7}{8}$  of*  
*Yard in Breadth*

Irish Cloth, the 120 Ells, *per Certificate*, free (1 A. Seff. 2. c. 8.)  
 Hollands Duck, every 20 s. value upon Oath. (*vide below*) —

Lawns } the Half Piece cont. 6 Ells and  $\frac{1}{2}$  —  
 } the Piece cont. 13 Ells —  
 } voc. Callico Lawns, the Piece (*vide Callico*) —  
 } voc. Silesia Lawns, the Piece, between 4 and 8 Yards —

Minsters the Roll, cont. 1500 Ells, at 5 Score to the Hundred —  
 Oxenbrigs, the like Roll —

Polonia, Ulsters, Hannovers, Lubeck, Narrow Silesia, Narrow  
 Westphalia, Narrow Harford, Plain Napkening, and all other  
 Narrow Cloth of High Dutch-Land, and the East Country,  
 White, or Brown, and not otherwise Rated, the 120 Ells —

Soultwich, the 120 Ells —

Strasborough, or Hamborough Linen —

*Note*, All Linnen of Germany, or Dutchland, and Silesia, not  
 above  $\frac{7}{8}$  Broad, shall be accounted Narrow Linen, and all above  
 that Breadth, shall be accounted as Broad; and to pay accord-  
 ingly.

*And all Linen of Prussia, Polonia, or any Part of the East Coun-  
 try (except Russia) above the Breadth of  $\frac{7}{8}$  of a Yard, is to  
 pay as Broad Germany Linen, 4 & 5 W. & M.c. 5.*

*European, of all other Sorts (except Irish) not before parti-  
 cularly Charged, for every 20 s. value on Oath —*

*Not European, for every 20 s. value on Oath —*

*Note*, If any of the said Linen be Chequerd, Strip'd,  
 Printed, Painted, Stained, or Dy'd, they are to pay beside  
 the foregoing Duties, for every 20 s. value on Oath, (*vide*  
*Page 42.*) —

*Sails, Foreign made, or Sail Cloth and Hollands Duck, till*  
*21 June 1720. to pay over and above all other Duties, 1 d. per*  
*Ell (*vide Sails in Index*) —*

All Linen shall pay One full Moiety of the Old Subsidy over and  
 above what is before Rated (*except Irish Linen*) for which Addition-  
 al Duty the Importer giving Security at the Custom-house, shall  
 have 12 Months time for Payment of the same, from the time of Import-



## Inwards.

tation: Or in case such Importer shall pay Ready Money, he shall have 10 *per Cent.* of the said Duty abated to him; and if any of the said Linens, for which this Duty is paid or secured at the Importation, be Exported within 12 Months after their Importation, then the aforesaid Duty shall be wholly repaid or the Security vacated as to what shall be so Exported.

But Note, *This Duty is included in the Duties to be paid in the 2d Column.*

Linns, Blew, or Red, the dozen—

Linseed, the Bushel—

Litmus the 112 lb (*for Dyers use*)—

Lockers, or Chapes for Daggers, the Groce, cont. 12 dozen—

Locks, { Budget, or Hanging Locks small, the groce, }  
voc. { containing 12 dozen— }

{ Hanging Locks, large, the like groce— }  
{ and for every 112 lb— }

Logwood the Tun (*for Dyers use*) 14 C. 2. c. 11.

Lutes— { Cullen making, with Cases, the dozen—

{ Venice making, with Cases, the dozen—

Lute- { Catlings the groce, cont. 12 dozen Knots—

strings, { Minikins the like groce—

voc.

Lyme for Dyers, the Barrel—

## M.

Madder (*for Dyers uses*) { C Rop Madder and all other Bale Madder, the 112 lb—

{ Fat Madder, the 112 lb—

voc. { Mull Madder, the 112 lb—

Magnus, the 112 lb—

Malt, and Barley, (*vide Corn*)

Maps printed, the Ream—

*and for every 20 s. value upon Oath, all Duties included,* {

*Bound, or Unbound*— }

Masks— { of Sattin, the dozen—

{ of Velvet, the dozen—

{ for Ships, small, the Mast—

*Ditto from Asia, Africa, America, or Ireland, the Mast*

Mafts— { Middle { the Mast—

{ from Asia, Africa, America, or Ireland, the Mast

Great— { the Mast—

{ from Asia, Africa, America, or Ireland, the Mast

*for Aliens Duty, (vide Page 86)*



				Duties to be								
Rates.				Paid.				Repaid.				
l.	s.	d.		l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>	
1	10				4	3	6		3	6	15	B
	5					6	13			5	4	B 8
1					1	10	13		1	4	19	A 4
	13	4			2	6	6		2	2	10	D
1	10				4	3	6		3	6	15	
	3				8	6	12		7	1	10	A
					4	8	5		4	8	5	
100				4	15			3	16			E
8				1	2	9	12		19			B
24				3	8	4	16	2	17			
	2	8			1	9	9		1	8	14	D
1	6	8			5	2	10		4	6	18	
	5					2	17			1	8	E
1	10				2	10			2	1	9	
	16	8			1	6	18		1	2	3	A 4
1					1	10	13		1	4	19	
1					2	10	4		2	4	10	B
	4				11	4	16		9	6		C 6
					6				6			
2					9	5	8		8	6		
3					1	2	2		12	9		A
	3	4				9	9			8	10	A
	3	4				5	14			4	15	B
	10				2	4	7		2	1	10	A
	10				1	5	2		1	2	15	B
1					4	8	14		4	3		A
1					2	10	4		2	4	10	B

X 2

March

## Inwards.

Match for Guns, the pound —————  
 Mats of Russia, the Mat —————  
 Meal, of Wheat, or Rye, the Last, containing 12 Barrels —————  
 Medlars, the Basket, containing 2 Bushels —————  
 Melasses of *of the British Plantations in America*, the Ton —————  
 Rameals — *from any other Place*, the Ton —————  
 Messelanes *the Piece, containing 30 Yards* —————  
                   *the single Piece, cont. 14 Yards, of Silesia making* —————  
*Metal prepared for Battery, the 112 lb* —————  
                   *and for every 20 s value upon Oath* —————  
 Metheglin the Hogshead —————  
 Mithridate, the pound —————  
 Mittins of Wadmol, the dozen Pair —————  
 Moccado Ends, the dozen Pounds —————  
 Morters and Pestles of Brass, the Pound —————  
*Mum the Barrel, (for Excise)* —————  
                   *and for every 20 s. value upon Oath* —————  
 Mustard-seed, the 112 lb —————

## N.

Nails, *Chair Nails, the thousand* —————  
 voc. *, If Iron, to pay beside for every 112 lb* —————  
                   *If Brass, to pay beside* —————  
*Copper Nails, the Sum cont. 10000* —————  
                   *and for every 112 lb* —————  
*Head Nails, the Barrel* —————  
*Small Nails, the Half Barrel* —————  
*Sprig Nails, the Sum cont. 10000* —————  
*Tenter Hooks, the thousand* —————  
                   *and for every 112 lb. as Iron* —————  
*Harness Nails, the Sum containing 10000* —————  
                   *To pay besides* *If Iron, the 112 lb* —————  
                                   *If Brass, the Sum* —————  
*Rose and Sadlers Nails, the Sum cont. 10000* —————  
                   *If Brass, to pay beside, the Sum* —————  
                   *But if made of Iron, for every 112 lb* —————  
*of Russia, the Piece* —————  
 Neats *the Barrel* —————  
 Tongues *the Dozen* —————  
 Neckerchers of Flanders making, the dozen —————  
                   *the dozen thousand* —————  
 Needles *voc. Pack Needles, the thousand* —————  
                   *voc. Sail Needles, the thousand* —————  
                   *and for every 112 lb* —————

Rates.

Duties to be

Paid.

Repaid.

l. s. d.

l. s. d. 20P<sup>rs</sup>

l. s. d. 20P<sup>rs</sup>

2  
6  
3 10  
13 6 8  
13 6 8  
9  
1 16  
2  
1  
9  
4  
1 4  
10  
13 4  
13 4  
8  
8  
6 8  
5  
1  
13 4  
2  
10 6  
6  
3  
13 4  
6 8

6  
17  
8 6 12  
1 5 2  
1 18  
9 8  
1 5 7 16  
5 1 11  
4 8 5  
2 10 4 8  
5 8 8  
2 10 4 8  
1 3 8  
11 4 16  
3 1  
1 5  
2 10 4  
1 5 2  
1 10 16  
4 8 5  
7 10  
1 10 16  
16 4 18  
1 2 9 12  
1 2 9 12  
11 8  
8 11  
4 8 5  
2 10 4  
4 8 5  
11 5  
1 10 16  
7 10  
4 8 5  
6  
1 5 2  
4 6  
17 1 4  
8 6 12  
1 10 16  
11 8  
4 8 5

5  
14  
7 1 10  
1 2 5  
1 1 8  
9 1 8  
1 1 4 10  
4 3 6  
4 8 5  
2 4 10  
4 9  
2 4 10  
1 16  
9 6  
2 13  
1 10 16  
1 2 5  
1 7  
4 8 5  
7 10  
1 7  
16 4 18  
19  
19  
9 10  
7 2  
4 8 5  
2 4 10  
4 8 5  
11 5  
1 7 10  
4 8 5  
1 2 5  
3 11  
14 3  
7 1 10  
1 7 10  
4 8 5

B  
A  
B  
D  
B  
D  
C 7  
B  
B  
A  
D  
A  
A  
B  
A  
D  
B  
D  
A  
B  
A

## Inwards.

Nutmegs pickled, the piece —  
 Nuts — { Small Nuts, the Barrel —  
           { Walnuts, the Barrel —

O.

O Aker, the Barrel —  
 Oakham the 112 lb —  
 Oars — { the piece —  
           { the 120 —  
 Olives, the Hogshead —  
           { the Barrel —  
 Onions — { the hundred Bunches —  
           { Seed, the 112 lb —  
 Oranges and Lemons the thousand —  
 Orchal the 112 lb (*for Dyers use*) —  
 Orsedew, the dozen pound —  
     { *Hempseed, or other Seed Oyl, the Ton* —  
       *and for every 20s. value upon Oath* —  
 Rape and Linseed Oyl, the Ton —  
 Sallet Oyl, the Tun, (*vide Page 86*) —  
 Sevil Oyl, Majorca Oyl, Minorca Oyl, Apuglia, and  
 Portugal Oyl, the Ton (*vide Page 86*) —  
 Oyl, voc. { Train Oyl, or *Blubber* of Greenland, or *those Parts, New-*  
               *foundland, or other British Plantations, Caught and*  
               *Imported in British Ships, the Ton, 25 Car. 2. c. 7.* —  
               *Ditto taken and Imported in Ships belonging to those*  
               *Parts, the Ton* —  
               *Ditto so taken, but Imported in British Ships, the*  
               *Tun* —  
     Train Oyl of Foreign Fishing, the Tun —

P.

Pack- { Sin Skeins, the 100 lb —  
 thread — { voc. Bottom-Packthread, the 100 lb —  
               { Dripping-pans, the 112 lb —  
 Pans, voc. { Frying pans, the 112 lb —  
               { Warming-pans, the dozen —  
 Pap. voc. { Atlas — { *Fine, the Ream (a)* —  
               { *Ordinary, the Ream (a)* —  
               { *Bastard, or Double Copy, the Ream (c)* —  
               { Blue Royal, the Ream —

Rates.				Duties to be								
				Paid.				Repaid.				
l.	s.	d.		l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>	
		4					11				9	B
	10				1	5	2		1	2	5	
	6	8				11	8			9	10	
1	6	8			3	9	12		3	2	—	A
	10				1	5	2		1	2	5	
	1					2	17			2	11	
6					1	8	4	4	1	5	6	B
8					1	2	9	12		19	—	
							5	14			4	
	3	4				2	4	10		1	11	15
	16	8				11	4	16		9	6	—
4						2	10	4		2	4	10
1						3	9	6		2	9	18
2						3	9	12		3	2	—
1	6	8				7	10	—		7	10	—
						2	10	4		2	4	10
70					17	9	6	—		15	16	3
63					8	19	6	12		7	9	7
32					4	11	2	8		3	16	—
6						5	8	8		2	10	4
						2	10	4		1	5	2
3												
180					13	6	—	—		9	6	—
3						8	6	12		7	1	10
2	10					7	1	10		5	11	5
3						13	2	17		11	9	15
3						12	3	12		10	10	10
3						11	4	7		9	11	5
1						1		8		1	3	—
1						12	8	14		12	3	—
						2	10	5		2	8	19
4	6											
	10					4	10	—		4	7	3

**Inwards.**

Brown Paper, the Bundle—  
*and for every 20 s. value upon Oath, all Duties included*  
 Cap Paper, the Ream—  
*and for every 20 s. value on Oath, all Duties included*  
 Cartridge, the Ream—  
*and for every 20 s. value upon Oath*  
 Chancery Double, the Ream—  
*and for every 20 s. value upon Oath*  
 Crown, { Genoa Crown— { Fine, the Ream (c)  
 voc. { { Second, the Ream (c)  
 { German Crown, the Ream (c)  
 { Fine, the Ream (b)  
 Demy— { Second, the Ream (b)  
 { Printing, the Ream (c)  
 { Genoa— { Fine, the Ream (c)  
 { { Second, the Ream (c)  
 { German, the Ream (c)  
 Elephant { Fine, the Ream (a)  
 { Ordinary, the Ream  
 { *and for every 20 s. value upon Oath*  
 { Fine, the Ream (c)  
 Fools { Second, the Ream (c)  
 Cap— { Genoa— { Fine, the Ream (c)  
 { { Second, the Ream (c)  
 { German, the Ream (c)  
 Imperial Fine, the Ream (a)  
 Lombard German. the Ream (c)  
 Medium— { Fine, the Ream  
 { Genoa, the Ream  
 { *and for every 20 s. value upon Oath*  
 Ordinary Printing and Copy Paper, the Ream—  
*and if not specially charg'd for the New Duty, for every*  
 20 s. value upon Oath, all Duties included }  
 Painted Paper, the Ream—  
 Pot, voc. { Super Fine Pot, the Ream (c)  
 { Second Fine Pot, the Ream (c)  
 Post, voc. Fine Large Post, the Ream—  
*and for every 20 s. value upon Oath*  
 Pressing Paper, the hundred Leaves—  
*and for every 20 s. value upon Oath, all Duties included*  
 Royal— { Fine, the Ream (a)  
 { Holland { Fine, the Ream  
 { { Second, the Ream

Duties to be

Rates.

Paid.

Repaid.

l.	s.	d.	l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>
	3			7				6	3	
				4				4		
	7	6		1	5	1		1	2	18
				4				4		
				1	6			1	6	
				3	9	9		3	3	15
				2				2		
				3	9	9		3	3	15
	4	6		2	4	5		2	2	19
	4	6		1	10	5		1	8	19
	4	6		1	10	5		1	8	19
	12			7	1	8		6	9	19
	12			5	7	8		5	3	19
	4	6		2	6	5		2	4	19
	4	6		2	10	5		2	8	19
	4	6		2	4	5		2	2	19
	4	6		2	4	5		2	2	19
	1			12	8	14		12	3	
				3	3			3	3	
				3	9	9		3	3	15
	4	6		3	4	5		3	2	19
	4	6		2	10	5		2	8	19
	4	6		2	4	5		2	2	19
	4	6		1	10	5		1	8	19
	4	6		1	10	5		1	8	19
	1			1	8	14		1		3
	4	6		1	10	5		1	8	19
				6				6		
				2	6			2	6	
	2			3	9	9		3	3	15
	4	6		10	5				8	19
				4				4		
	13	4		11	3	14		10	11	18
	4	6		2	10	5		2	8	19
	4	6		2	4	5		2	2	19
				2	6			2	6	
				3	9	9		3	3	15
	13	4		2	6	6		2	2	10
				4				4		
	1			12	8	14		12	3	
				3	3			3	3	
				2				2		

A 9

## Inwards.

Paper voc.	Royal —	{ Genoa, the Ream —	_____	}
		{ and for every 20 s value upon Oath —	_____	}
	Super Royal, Fine, the Ream (a) —	_____	_____	
	All other Paper, White or Brown, or any other Colour	{ or Kind whatsoever. l. 20. per Cent. ad valorem; up- on Oath, which is for every 20 s. value, for the for- mer Duties —	_____	}
			_____	
	And for the New Duty, upon the full value, as in	_____	_____	
	Page 42 and 55 —	_____	_____	
Note, Those mark'd with the Letter (a) pay the former Duties as Royal; Those with (b) as Demy, and those with (c) as Ordinary Printing and Copy Paper.				
Parch-	{ the Dozen, containing 12 Sheets —	_____	_____	
ment —	{ the Roll, containing 6 Dozen —	_____	_____	
Paste of Jene, the Pound —	_____	_____	_____	
Pears, or Apples, dried, the Barrel —	_____	_____	_____	
Pease (vide Corn)	_____	_____	_____	
Penners, the Groce, containing 12 Dozen —	_____	_____	_____	
Perceur Bits, the Groce, containing 12 Dozen —	_____	_____	_____	}
	and for every 112 lb. Iron —	_____	_____	
Perry —	{ Fill'd up, the Tun —	_____	_____	}
	{ Unfill'd, the Tun —	_____	_____	
	{ And for every 20 s. value upon Oath —	_____	_____	}
	{ For Aliens Duty (vide Page 86.) —	_____	_____	
	{ And for Excise (vide Page 45.) —	_____	_____	
Petticoats of Silk, the Piece —	_____	_____	_____	}
	and for every Pound Weight of Silk —	_____	_____	
Pheasants { the dozen, from Christmas to Midsummer —	_____	_____	_____	}
	{ Pouts, from Midsummer to Christmas —	_____	_____	
Pictures, whither for private Use, or Sale ( which are permit- ted to be Imported ) for every 20 s. value upon Oath —	_____	_____	_____	
Pikeheads, the piece —	_____	_____	_____	}
	and for every 112 lb of Iron —	_____	_____	
Pikes —	{ without heads, the piece —	_____	_____	}
	{ with heads, the piece —	_____	_____	
	and for every 112 lb Iron —	_____	_____	
Pincers, and Pliers, the dozen —	_____	_____	_____	}
	and for every 112 lb weight Iron —	_____	_____	
Pins —	{ the dozen thousand —	_____	_____	}
	{ and beside — { if Brass, the dozen thousand —	_____	_____	
	{ if Iron, the 112 lb —	_____	_____	
Pintadoes, or Callico Cupboard Cloaths, not brought from	_____	_____	_____	}
East India, or China, the piece —	_____	_____	_____	



				Duties to be											
Rates.				Paid.				Repaid.							
l.	s.	d.		l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>				
					3	3	—		3	3	—	} A9			
					3	9	9		3	3	15				
I				16	8	14		16	3	—					
					3	9	9		3	3	15	} A9			
					4	—	—		4	—	—				
					3	9	18		2	9	18	} I			
2	7			1	2	11	8	16	11	9	9				
	2				1	—	17		10	14	5				
	7	6			1	5	2		1	2	5	} B			
10					5	8	8		4	9	—				
					2	10	4		2	4	10				
2					4	8	5		4	8	5	} A			
1					5	—	—		4	—	—				
					4	9	2	8	3	11	7	} C8			
					2	10	1		2	10	1				
					15	5	10		14	—	8	} P			
3					1	10	10		1	10	10				
					11	4	16		9	6	—	} B			
4					7	1	10		5	11	5				
2	10				11	9	9		8	7	15	} R			
							17				15				
	6				4	8	5		4	8	5	} A			
						6	—			5	—				
3	6					6	17			5	14	} B			
4					4	8	5		4	8	5				
						6	17			5	14	} A			
	4				4	8	5		4	8	5				
					7	1	10		5	11	5	} B			
2	10				2	4	3		2	4	3				
					4	8	5		4	8	5	} D A L			
					2	6	3		2	4	5				
	6	8													

## Inwards.

Pipe	{	or Hoghead Staves, the 120 ( <i>vide page 86.</i> )	
		<i>from Asia, Africa, America, or Ireland,</i> the 120	
Pipes	{	for Children, the groce, containing 12 dozen	
		for Tabors, the dozen	
Pitch	{	<i>of the British Plantations,</i> great, or small band,	
		the Last, containing 12 barrels	
		<i>from any other place,</i> the like Last, <i>vide page 86.</i>	
Plane Irons,	the dozen		
	<i>and for every</i> 112 lb		
Planks of Ireland,	the 100 foot	( <i>vide page 86.</i> )	
Plate	{	Silver, white, or ungilt, the ounce	
		of Silver parcel, gilt, the ounce	
		of Silver gilt, the ounce	
Plates,	{	Single	{ white, or black, the hundred plates
vocat.			{ the barrel, containing 300 plates
		Double	{ white, or black, the 100 plates
			{ the barrel, containing 300 plates
		Harness Plates	{ the plate
		or Iron doubles	{ the bundle, containing 10 plates
Playing Tables of	Walnut-tree, the pair		
Points	{	of Capiton, the great groce, containing 12 small groce	
		of fine Silk, the small groce, containing 12 dozen	
		of Thread, the great groce, containing 12 small groce	
Pomegranates,	the thousand		
Pomice stones,	the ton		
Porcelan, or China Ware	( <i>vide Earthen Ware</i> )		
Pork	{	the side	
		the ton	
Potatoes,	the 112 lb		
Pots	{	Of Earth	{ Cover'd the 100
		or Stone	{ Uncover'd, the 100 Cast, containing a Gal-
			lon to every Cast, whether in one Pot
			or more
		voc. Gally-Pots,	the 100
		Of Iron Flemish,	making the dozen
		voc. Melting-Pots for Goldsmiths,	the hundred
Prints Bound or Unbound,	for every 20 s. value upon Oath,		
for the Old Duties			
	<i>and for Number 24. as in Page 55.</i>		
Pullies	{	Of Brass, the dozen	
		voc. Pullies of Iron, the groce, containing 12 dozen	
		<i>and for every</i> 112 lb	
		Of Wood, the groce, containing 12 dozen	
Punsons and Gravers for Goldsmiths,	the 112 lb		

Rates.			Duties to be											
			Paid.						Repaid.					
l.	s.	d.	l.	s.	d.	20P <sup>r</sup>	l.	s.	d.	20P <sup>s</sup>				
—	6	8	—	1	6	18	—	1	5	—				A
—	—	—	—	—	11	8	—	—	9	10				
—	8	—	—	1	1	14	—	—	11	8				B
—	4	—	—	—	6	17	—	—	5	14				
2	10	—	—	7	1	10	—	5	11	5				
2	10	—	—	8	3	11	—	7	1	6				D
—	2	—	—	—	3	8	—	—	2	17				
—	—	—	—	4	8	5	—	4	8	5				A
—	12	6	—	1	9	7	—	1	5	16				B
—	4	—	—	—	9	2	—	—	7	19				
—	4	6	—	—	10	5	—	—	8	19				D
—	5	—	—	—	11	7	—	—	9	19				
—	13	4	—	5	11	11	—	5	7	15				
2	—	—	—	17	10	13	—	16	11	5				
1	6	8	—	11	11	2	—	11	3	10				A
4	—	—	1	15	9	6	—	13	10	10				
—	1	—	—	1	4	14	—	1	4	8				
—	10	—	—	13	11	2	—	13	8	5				
—	6	8	—	—	11	8	—	—	9	10				
2	—	—	—	5	8	8	—	4	9	—				
1	10	—	—	4	3	6	—	3	6	15				
—	—	—	—	2	10	4	—	2	4	10				
2	—	—	—	5	8	8	—	4	9	—				
—	13	4	—	1	10	16	—	1	7	—				
—	5	—	—	—	8	11	—	—	7	2				B
6	—	—	—	17	1	4	—	14	3	—				
—	16	8	—	2	4	10	—	1	11	15				
1	6	8	—	3	9	12	—	3	2	—				
2	10	—	—	7	1	10	—	5	11	5				
2	—	—	—	5	8	8	—	4	9	—				
3	—	—	1	2	7	7	—	1	1	2				A
—	3	—	—	—	5	3	—	—	4	6				B
—	—	—	—	3	9	9	—	3	3	15				I
—	—	—	—	6	—	—	—	6	—	—				
—	4	—	—	—	9	2	—	—	7	19				D
5	—	—	—	14	3	—	—	11	10	10				A
—	—	—	—	4	8	5	—	4	8	5				B
1	—	—	—	2	10	4	—	2	4	10				B
5	12	—	1	—	7	15	—	17	11	17				A

Quails,

## Inwards.

## Q.

Quails, the dozen —  
 Quills, voc. Goose Quills, the thousand —  
 Quilts — { of Callico, the piece —  
 { of Sattin, or other Silk, the piece —  
 { and for every pound of Silk wrought — }  
 Quinces, the hundred —

## R.

Rackets, the piece —  
 Rape of { fill'd, the Ton —  
 Grapes { unfill'd the Ton —  
 { For Aliens Duty, vide page (87.) —  
 Rape-Seed the Last, containing 10 quarters —  
 Rashcs, { Bridges or Lea- { the single piece, containing 15 yards —  
 voc. — { den Rashcs — { the double piece, cont. 2 single pieces —  
 { Cloth Rashcs, the piece —  
 Rattles — { for Children, the groce, containing 12 dozen —  
 { with Bells, the dozen —  
 Razors — { the Dicker, containing 10 —  
 { and for every 112 lb Steel — }  
 Recorders, the Case or Set, containing 5 Recorders —  
 Ribband of Silk of all sorts, the pound —  
 Rice, the 112 lb —  
 Rims for Sieves, the groce, containing 12 dozen —  
 { of Brass, the groce, containing 12 dozen —  
 { of Copper, the like groce —  
 { and for every 112 lb — }  
 { for Curtains the pound —  
 Rings — { of Hair, the groce, containing 112 dozen —  
 { for Keys, the groce, containing 12 dozen —  
 { and for every 112 lb as Iron — }  
 { of St. Martins, gilt, the groce, containing 12 dozen —  
 { small, the Box, containing 24 dozen —  
 { of Wire, the groce, containing 12 dozen —  
 Rozen — { of the British Plantations, the 112 lb —  
 { of all other sorts, the 112 lb ( vide page 87.) —  
 Rugs, { Irish Rugs, the piece —  
 voc. — { Polish Rugs, the piece —

Rates.				Duties to be											
				Paid.				Repaid.							
l.	s.	d.		l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>				
	8				I	I	14			II	8				
	2					3	8			2	17			B	
2					I3	2	8			I2	3			A	
6	I3	4			I	II	6			I	8	4		L	
						I	10			I	10	10		B	
	8					I	14				II	8			
		8					I						19		
							3								
3					4	I5	8			3	I5	8	8		B
3					4	4	10			3	7	3	12		
10					5	3	6			4	I8	9			A
4						II	4				9	6			
7						I9	II				I6	7	10		
18					2	I1	3			2	2	9			B
I	6	8				3	9				3	2			
	6						10					8	II		
I					2	I0	4				2	4	10		A
					5	I	18				5	I	18		
I					2	I0	4				2	4	10		B
4					I	2	5			I		7			P
I	6	8				5					4	5			D
	6						10					8	II		
I						3	9				3	3	15		
I						2	I0				2	4	10		
						I6	4				I6	4	18		D
	I	4					3					2	I3		
	3						5						6		B
	9					I	3				I		17		A
						4	8				4	8	5		
I						2	I0				2	4	10		
	I0					I	5				I	2	5		B
	4						6					5	14		
	6	8					II					9	10		
	6	8				I	6				I	5			D
	I3	4				I	I0				I	7			
I						2	I0				2	4	10		B

Sackcloth

## Inwards.

S.

	{	the 120 Ells	
Sackcloth		of single thread, the piece, containing 15 yards	
		with Silk, the yard	
	{	with white Thread, the yard	
Saddles of Steel, the piece			
and for every 112 lb Steel			
Safflower, the pound (for Dyers use)			
Saffron, the pound			
	{	the Bushel	
Bay, or French-		the Wey, containing 40 Bushels	
		for Curing	the Bushel
		Fish	the Wey, containing 40 Bushels
			the Bushel
Salt, voc.	White, or	the Wey, containing 40 Bushels	
	Spanish	for Curing	the Bushel
		Fish	the Wey, containing 40 Bushels
	For Aliens Duty (vide page 87)		
	The above Duties are payable at Importation, beside which upon Delivery out of the Cellars all Salt is to pay for Excise 6 s. 8 d. per Bushel, being		
		Net	
Salt Peter, the 112 lb (for Dyers use)			
Saphora (vide Barrillia)			
Saws, voc.	{	Hand-Saws, the dozen	
		Leg-Saws, the piece	
		Tenant-Saws, the dozen	
		Whip-Saws, the piece	
		and for every 112 lb as Iron	
Says	{	Double Says, or Serge, the yard	
		Double Says, or Flanders Serges, the piece cont. 15 yards	
		Hounscot Says, the piece, containing 24 yards	
		Mill'd Says, the piece	
Scamoty	{	the yard	
		the piece containing 7 yards and $\frac{1}{2}$	
Sciffers	{	the groce, containing 12 dozen	
		and for every 112 lb	
Sea Holly Roots, the 112 lb			
Sea Morfe Teeth, the pound			
Serge	{	of Athens the yard	
		of Florence, the yard	

Rates.				Duties to be								
				Paid.				Repaid.				
l.	s.	d.		l.	s.	d.	20P <sup>rs</sup>	l.	s.	d.	20P <sup>c</sup>	
8				1	8	5	2	1	4	7	10	} A
	10				1	9	6		1	6	9	
	1	6				2	11			2	3	} A
	1					2	3			1	17	
	1				2	10	4		2	4	10	} B
					5	1	18		5	1	18	
	1						11				6	} D
	1	10			4	3	6		3	6	15	
		6				2	5			2	2	} D
	1				7	6	9		7		15	
		6					17				14	} D
	1				2	10	4		2	4	10	
		8				2	11			2	7	} D
	1	6	8		8	5	17		7	10	5	
	1	6	8			1	3				19	} B
	1	6	8		3	9	12		3	2	—	
					6	4	—		6	4	—	
	1				4	8	8		4	2	14	C
		6	8				8			9	10	} A
		6	8			11	8			9	10	
	13	4			1	10	16		1	7	—	} A
		5				8	11			7	2	
					4	8	5		4	8	5	} D
	12				1	8	10		1	5	2	
	9				1	5	16		1	1	4	} B
	6				17	1	4		14	3	—	
	6				17	1	4		14	3	—	} A
		1				2	5			2	—	
		7	6		1	5	1		1	2	18	} A
	3				8	6	12		7	1	10	
	1				4	8	5		4	8	5	} A
					2	10	4		2	4	10	
		3				5	3			4	6	} A
		2				3	8			2	17	
	1				2	10	4		2	4	10	

# Inwards.

		voc. Forceps, the groce, cont. 12 dozen	_____
		for Glovers, the pair	_____
		for Semsters, the dozen	_____
Shears	for Sheermen—	{ new, the pair	_____
		{ old, the pair	_____
	for Taylors, the dozen		_____
	and for every 112 lb as Iron		_____
Sheep Imported from Ireland by the score		_____	_____
Shruff, or old Brass, the 112 lb		_____	_____
Shubs of Calabar, the piece or Shub		_____	_____
Shumack, the 112 lb (for Dyers use)		_____	_____
Silk, voc.	Raw	Bridges Silk, the pound, containing 16 ounces	_____
		Ferret or Floret Silk, the like pound	_____
		Granada { black, the like pound	_____
		Silk { in colours, the like pound	_____
		Naples { black, the like pound	_____
		Silk { in colours, the like pound	_____
		Orgazine and all thrown Silk in the Gum, the like pound	_____
		Pole and Spanish Silk, the like pound	_____
		{ Bengal Silk, the pound, containing 24 ounces	_____
		{ China Silk, the like pound	_____
		{ Long Silk of all sorts (except Bengal and China the like pound,	_____
		{ Morea Silk, the like pound	_____
		{ Short Silk or Capiton, the like pound	_____
		Sattin Silk, the pound, containing 16 ounces	_____
		Silk Nubs, or Husks of Silk, the pound, containing 21 ounces	_____
Wrought Silk	Sleeve	{ coarse, the pound, containing 16 ounces	_____
		Silk { fine, or Naples Sleeve, the like pound	_____
		Thrown Silk-dyed, the pound, containing 16 ounces	_____
		Alamodes or Lustings, not of the Manufact. of France, the like lb	_____
		From the { directly, in British built Ships, the like pound	_____
		East Indies { in other Bottoms, the like pound	_____
		From { of the Manufacture of Italy, in British built	_____
		Italy { Shipping, the like pound	_____
		{ Ditto, in other Bottoms, the like pound	_____
		From any other part of the World (except Alamodes and Lustings) the like pound	_____
Provided, that all foreign Silks wrought, Exported within One Year from the Importation, shall have Two Thirds of the old Subsidy Repaid at the Custom-House, except East India wrought Silks and Alamodes and Lustings.			
All Silks wrought (except East India wrought Silk) shall pay one full Moiety of the old Subsidy over and above what they stand Rated			



Rates.				Duties to be							
				Paid.				Repaid.			
l.	s.	d.		l.	s.	d.	20Prs	l.	s.	d.	20Prs
—	13	4	—	—	1	10	16	—	1	7	—
—	1	—	—	—	1	14	—	—	1	8	—
—	3	4	—	—	5	14	—	—	4	15	—
—	1	—	—	—	2	10	4	—	2	4	10
—	13	4	—	—	1	10	10	—	1	7	—
—	10	—	—	—	2	3	7	—	1	10	16
—	—	—	—	—	4	8	5	—	4	8	5
—	5	—	—	—	14	3	—	—	11	10	10
—	3	—	—	—	8	6	12	—	7	1	10
—	2	—	—	—	7	6	18	—	6	7	10
—	13	4	—	—	7	12	—	—	3	16	—
—	2	—	—	—	5	8	8	—	4	9	—
—	1	—	—	—	3	3	17	—	2	10	3
—	3	—	—	—	8	6	12	—	7	1	10
—	4	—	—	—	11	4	16	—	9	6	—
—	2	—	—	—	5	8	8	—	4	9	—
—	2	10	—	—	7	1	10	—	5	11	5
—	16	8	—	—	3	1	18	—	2	9	3
—	2	—	—	—	5	8	8	—	4	9	—
—	10	—	—	—	1	10	15	—	1	7	18
—	1	—	—	—	3	9	9	—	3	3	15
—	10	—	—	—	1	5	2	—	1	2	5
—	10	—	—	—	1	5	2	—	1	2	5
—	6	8	—	—	11	8	—	—	9	10	—
—	2	—	—	—	5	8	8	—	4	9	—
—	2	—	—	—	3	8	—	—	2	17	—
—	13	4	—	—	1	10	16	—	1	7	—
—	2	13	4	—	7	7	4	—	6	4	—
—	5	—	—	—	14	3	—	—	11	10	10
—	4	—	—	—	1	11	10	—	—	—	—
—	15	—	—	—	—	4	6	—	—	—	—
—	1	—	—	—	—	5	14	—	—	—	—
—	1	13	4	—	10	5	11	—	9	11	4
—	2	—	—	—	12	2	3	—	11	6	11
—	2	—	—	—	12	2	3	—	11	6	11

A

B

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P

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P

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P

## Inwards.

in *this* Book; for which Additional Duty, the Importer giving Security at the Custom-House, shall have Twelve Months time for Payment of the same, from the time of the Importation: Or in case such Importer shall pay ready Money, he shall have 10 *l.* *per Cent.* of the said Duty abated to him. And if any of the said Silks, for which the said Duty is Paid or Secured at the Importation, be Exported within Twelve Months after their Importation, then the afore-said Duty shall be wholly return'd, or the Security vacated as to what shall be so Exported.

*Note, The Net Duties to be paid, are here calculated accordingly.*

Skeets for Whitfers, the Skeet

Skins, vocat.

Buck or Deer Skins	{	in the Hair, the Skin	_____	{
		dress'd	_____	
		and for every pound weight	_____	
Calf-Skins	{	of Ireland, raw, the dozen	_____	{
		dress'd in Allom, and Salt, or otherwise taw'd, for	_____	
		every 20 s. value upon Oath	_____	
		and for every pound weight	_____	
		Tann'd, the dozen	_____	
		and for every pound weight	_____	
Cordevant	{	of Turkey, or East India, the dozen ( <i>vide Leather</i> )	_____	{
		Spanish, Sevil or Cordevant Skins, the dozen	_____	
		of all other sorts, commonly known by the name	_____	
		of Cordevant, the dozen	_____	
		and for every 20 s. value upon Oath	_____	
Dogs Skins	{	Taw'd, the pound	_____	{
		and for every 20 s. value upon Oath	_____	
Dog Fish Skins for Fletchers,		the dozen	_____	
Fox Skins	{	dress'd, the dozen	_____	{
		and for every 20 s. value upon Oath,	_____	
		all Duties included	_____	
Gold Skins	{	the Skin	_____	{
		and if dress'd, every 20 s. value upon	_____	
		Oath, all duties included	_____	
		of Barbary, or the East Country, in the Hair, the dozen	_____	
		of Ireland, in the Hair, the dozen	_____	
Goat Skins	{	Tanned, the dozen	_____	{
		and for every pound weight	_____	
		of all other Sorts, however dress'd (except Cordevant)	_____	
		the dozen	_____	
		and be- side	_____	
		for every pound weight	_____	
		and for every 20 s. value on Oath	_____	
Huffe Skins for Fletchers,		the Skin	_____	

Rates.			Duties to be											
			Paid.				Repaid.							
l.	s.	d.	l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>				
	1				1	14			1	8	B			
	2	6			5	14			4	19	D			
	5				11	7			9	19	}	M		
					9				6		}			
	6	8			1	3	3		1	1	5	D		
					3	9	9		3	3	15	}	M	
					3	2			2			}		
	10				1	10	15		1	7	18	}		
						3	10			2	7	}		
	1	6	8		13		12		9	9		}		
	5				1	6	11	5	1	1	10	15	}	M
					8				5	4			}	
					3	9	9		3	3	15	}		
						1					13	}	M	
					3	9	9		3	3	15	}		
		6				1	3			1		D		
	16				3		7		2	7	16	}	M	
					6				4			}		
		6				1	3			1		D		
					6				4			M		
	1				3	9	9		3	3	15	}	D	
		6	8		1	3	3		1	1	5	}		
	2				11	6	18		9	3	10	}		
						6				4		}		
					4				2	8		}	M	
					6					4		}		
					3	9	9		3	3	15	}		
		6				1	3			1		D		

## Inwards.

Skins vocat.	KidsSkins	{ in the Hair the 100 _____	
		{ dress'd, the 100 _____	
	Kips Skins	{	undress'd, or not { the dozen _____
			perfectly dress'd } and for every 20 s. value on Oath- }
	Lambs Skins	{	dress'd in Allom and Salt, or Meal, or otherwise }
			tawed, the pound _____
	Portugal Skins	{	and for every 20 s. value upon Oath- _____
			{ in Allom and Salt, or Meal, or other- }
	Seals Skins	{	dress'd { wise tawed, the dozen _____
			in Oyl, the dozen _____
	Sham- way Skins	{	tann'd, the dozen _____
			and for every 20 s. value upon Oath _____
	Sheeps Skins	{	the dozen _____
			and being dress'd in Oyl, to pay more _____
	Slink Calve Skins	{	dress'd { in Oyl, the dozen _____
			otherwise dress'd, the dozen _____
Spruce Skins	{	and for every 20 s. value upon Oath _____	
		tann'd { the dozen _____	
Slip, the Barrel	{	and for every 20 s. value upon Oath _____	
		included _____	
Smalls, the pound	{	in the { the Skin _____	
		Wooll { and if dress'd, for every 20 s. value on _____	
Snuff	{	Oath, all Duties included _____	
		dress'd in Allom and Salt, or Meal, with the _____	
Of the Manufacture of the British Plantations, for eve-	{	Hair on, the pound weight _____	
		and for every 20 s. value upon Oath _____	
ry 20 s. value upon Oath-	{	So dress'd, without the Hair, the pound _____	
		and for every 20 s. value, on Oath _____	
Duties -	{	tawed, the dozen _____	
		and for every 20 s. value on Oath, all Duties _____	
and for N <sup>o</sup> 22 and 23. as in Page 55.	{	included _____	
		All other Skins, or Pieces of Skins dress'd, not before speci- _____	
ally charg'd, for every 20 s. value upon Oath, for the Old	{	Duties _____	
		_____	

Rates.				Duties to be							
				Paid.				Repaid.			
l.	s.	d.		l.	s.	d.	20P <sup>c</sup>	l.	s.	d.	20P <sup>c</sup>
1	—	—		3	9	9		3	3	15	
2	—	—		1	—	18		14	11	10	
				1	6	—		1	—	—	
				3	9	9		3	3	15	
				3	—	—		2	—	—	
				3	9	9		3	3	15	
				1	—	—		8	—	—	
				2	—	—		1	4	—	
				1	6	—		1	—	—	
				3	9	9		3	3	15	
2	—	—		7	6	18		6	7	10	
				6	—	—		4	—	—	
1	8	—		3	16	—		3	6	—	
				6	—	—		4	—	—	
1	6	8		5	12	—		4	5	—	
				3	—	—		2	—	—	
				3	—	—		2	—	—	
				1	—	—		8	—	—	
				3	9	9		3	3	15	
				1	6	—		1	—	—	
				3	9	9		3	3	15	
	3	—		—	—	11		—	—	10	
				6	—	—		4	—	—	
				2	—	—		1	7	—	
				3	9	9		3	3	15	
				1	—	—		—	—	13	
				3	9	9		3	3	15	
2	—	—		7	6	18		6	7	10	
				6	—	—		4	—	—	
				3	9	9		3	3	15	
				6	—	—		4	—	—	
	3	4		5	14	—		4	15	—	
1	6	—		2	11	—		2	2	—	
				3	9	9		3	3	15	

D

M

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Snuff

## Inwards.

- Snuff — { *Of the Manufacture of any other Place, the pound —* }  
                   *and for every 20 s. value upon Oath —* }  
 Snuffers — { *If made of Brass, the dozen —* }  
                   *If made of Iron, the dozen —* }  
                   *and for every 112 lb —* }  
 Sope, viz { *Cattle, or Venice, the 112 lb —* }  
                   *Flemish, the barrel —* }  
                   *and for every pound weight —* }  
                   *Of all other Sorts, the pound weight —* }  
                   *and for every 20 s. value upon Oath —* }  
 Spangles of Copper, the thousand —  
 Spars — { *Small, the 120 (vide page 87) —* }  
                   *from Asia, Africa, America or Ireland, the 120 —* }  
 Spectacles without Cases, the groce, containing 12 dozen —  
 Spoons of Horn, the like groce —  
 Spunges (vide Drugs)  
                   *of Brass, the dozen —* }  
                   *covered with Leather gilt, the piece —* }  
 Standishes { *and if the most valuable part be Leather, for e-* }  
                   *very 20 s. value upon Oath, all Duties included —* }  
                   *voc. Pocket Standishes, the dozen —* }  
                   *of Wood, the dozen —* }  
 Starch, White, the 112 lb —  
 Staves, { *Barrel Staves, the 120 (vide page 87) —* }  
                   *from Asia, Africa, America or Ireland, the 120 —* }  
                   *voc. Ferkin Staves, the 120 (vide page 87) —* }  
                   *from Asia, Africa, America or Ireland, the 120 —* }  
 Steel, voc. { *Gad Steel, the half barrel —* }  
                   *and for every 112 lb —* }  
                   *Long Steel, Wisp Steel, and such like, the 112 lb —* }  
 Stockings of Wadmoll, the pair —  
 Stonebirds, or Whistles, the small groce, containing 12 dozen —  
                   *Blood Stones, the pound —* }  
                   *Cane Stones, the Ton —* }  
 Stones, { *Dog Stones, the Last, containing 3 pair to the Last —* }  
                   *voc. Mill Stones, the piece —* }  
                   *Quern Stones — { large, the Last —* }  
                   *small, the Last —* }  
                   *Slick Stones, the 100 —* }  
 Sturgeon — { *the Firkin —* }  
                   *the Kegg —* }  
 Stuff of all sorts, made of or mix'd with Wooll, per yard —  
 Succad, wet or dry, the pound —

				Duties to be								
Rates.				Paid.				Repaid.				
l.	s.	d.		l.	s.	d.	20P <sup>rs</sup>	l.	s.	d.	20P <sup>rs</sup>	
				2	8	8		2	8	8		
				3	9	9		3	3	15		D
	6	8		1	3	3		1	1	5		
	6	8			11	8			9	10		A
				4	8	5		4	8	5		
3				1	7	2	12	1	5	9	10	C 6
4				11	4	16			9	6		
					2				2			
					2				2			
				3	9	9			3	3	15	A 9
	1				1	14			1	1	8	B
1				4	8	14			4	3		A
1				2	10	4			2	4	10	A
1				5	7	19			5	2	5	A
16				2	3	7			1	10	16	B
	12			2	3	5			1	11	17	D
	6	8		1	3	3			1	1	5	
				6					4			M
2				5	8	8			4	9		
	4				6	17			5	5	14	B
5				2	11	8		2	9	3	10	D 2
	3	4			9	9				8	10	A
	3	4			5	14			4	5	15	A
	2				5	13			5	5	2	A
	2				3	8			2	2	17	B
10				1	8	6		1	3	9	1	
				5	1	18			5	1	18	A
1	10			9	5	4			8	8	13	
	1				1	14			1	1	8	
	4				6	17				5	14	
	15			2	1	13			1	9	7	
	15			2	1	13			1	9	7	
39				5	11	1	16	4	12	7	10	
10				1	8	6		1	3	9		
	4	10		12	9	18		10	8	5		B
	2	5			6	4	19		5	4	2	
	15			2	1	13			1	9	7	
1	10			4	3	6			3	6	15	
	15			2	1	13			1	9	7	
1	5			3	6	15		2	11	12		
	3				5	3			4		6	

## Inwards.

Sword-blades { course, of Flanders making, the dozen \_\_\_\_\_  
 { of Venice, Turkey or Fine Blades, the dozen \_\_\_\_\_  
 { and for every 112 lb as Iron \_\_\_\_\_  
 fill'd, the Ton \_\_\_\_\_  
 Syder and unfill'd, the Ton \_\_\_\_\_  
 Syder ea And for Excise, viz. \_\_\_\_\_  
 ger, vide from Foreign Parts, the Ton \_\_\_\_\_  
 page 47. { from Guernsey, Jersey, Sark, or Alderney, the }  
 Hogshead \_\_\_\_\_ }

## T.

Table { course, the dozen \_\_\_\_\_  
 Books { fine, the dozen \_\_\_\_\_  
 Tables, vocat, Playing Tables of Wainscot, and all other Sorts, }  
 course, the pair \_\_\_\_\_ }  
 Tacks of Iron, the thousand \_\_\_\_\_  
 and for every 112 lb \_\_\_\_\_  
 Tallow, the 112 lb \_\_\_\_\_  
 Tannets of Cruel, the Yard \_\_\_\_\_  
 { with Caddas, the Flemish Ell \_\_\_\_\_  
 { with Gold or Silver, the like Ell \_\_\_\_\_  
 Tapestry { with Hair, the like Ell \_\_\_\_\_  
 { with Silk, the like Ell \_\_\_\_\_  
 { with Wooll, the like Ell \_\_\_\_\_  
 { small or great Band, the Last, containing 12 Barrels ( vide }  
 Tar { page 87 ) \_\_\_\_\_ }  
 { of the British Plantations, the like Last \_\_\_\_\_ }  
 Tarras, the barrel \_\_\_\_\_  
 Tazells, the thousand \_\_\_\_\_  
 { From the }  
 { East In- } vide Appendix.  
 { dies } \_\_\_\_\_  
 Tea { Not from the Place of the pound weight \_\_\_\_\_  
 { Growth, or from Holland } and for every 20 s. val. }  
 { by Licence } on Oath \_\_\_\_\_ }  
 { of Brass, the thousand \_\_\_\_\_  
 Thimbles { of Iron, the thousand \_\_\_\_\_  
 { and for every 112 lb \_\_\_\_\_ }  
 Thread { Bridges Thread, the dozen pound \_\_\_\_\_  
 { Crosbow Thread, the 100 lb \_\_\_\_\_  
 { Irish Thread, upon due Proof, free, 1 A. Sess. 2. c. 8. \_\_\_\_\_ }



Rates.

Duties to be

Paid

Repaid.

l. s. d.

l. s. d. 20P<sup>cs</sup>

l. s. d. 20P<sup>cs</sup>

1

s.

d.

l.

s.

d.

20P<sup>cs</sup>

l.

s.

d.

20P<sup>cs</sup>

10

4

2

10

4

2

4

10

10

10

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19

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2

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11

—

—

## Inwards.

Thread — { Outnal Thread, the dozen pound —  
 Piecing Thread, the dozen pound —  
 Sisters Thread, the pound —  
 Whited brown Thread, the dozen —  
 Thrums — { of Linen, or Fustian, the pound —  
 of Woollen, the pound —  
 Ticking of the East Country, the yard —  
 Tikes — { Brazeil tikes, and counterfeit Brazeil, the tike —  
 of Stoad, the tike —  
 Turnal Tikes, the tike —  
 Tin — { the 112 lb —  
 and for every 20 s. value upon Oath —  
 Tincull, the pound ( vide *Borax in Drugs*.)  
 Tinfoil, the groce, containing 12 dozen —  
 Tinglafs, the 112 lb —  
 Tinsel — { with Copper, the yard —  
 right Gold and Silver, the yard —  
 Tinshore the groce, containing 12 dozen —  
 Tobacco, { St. Christophers, Barbadoes, or any the Carib Islands,  
 voc. — { Virginia and Summer Islands Tobacco, the pound,  
 British Plantation —  
 Spanish and Brazeil Tobacco, or any not British Planta-  
 tion, the pound —  
 Ditto, in Pudding or Roll, the pound —  
 All Tobacco of the British Plantations shall pay over and above the  
 Rate *aforsaid*, 1 d. per pound, at 9 Months after the Importation,  
 and give Security for the same.  
 Provided that such Tobacco as shall be Exported by any Person, with-  
 in the *time limited by Law*, shall have this Duty of 1 d. per pound  
 Repaid.  
 And in case any Merchant or Importer shall desire to pay ready Money,  
 he shall have an Abatement at the rate of *l. 10.* per Cent. per Ann.  
 Tools, voc. Carving Tools, the groce, containing twelve dozen — {  
 and for every 112 lb Iron —  
 Tow, the 112 lb —  
 Trays of Wood, the Stock, containing 60 Trays —  
 Treacle — { Flanders Treacle, the Barrel —  
 of Jeane, the pound —  
 Treenails, the thousand ( vide *Trunnels* ) —  
 Trench- { red, or painted, the groce, containing 12 dozen —  
 ers — { white Sort common, the like groce —  
 Trunnels, the thousand —  
 From Asia, Africa, America, or Ireland, the thousand —



## Inwards.

Twine — { of Hamborough, the pound, —  
 { the 112 lb —  
 Twist for Bandstrings, the dozen Knots —

## V.

Vorders of Tapestry with Hair, the Flemish Ell —  
 Verditor, the 112 lb —

Vellom for Table-books, the Skin —

Vice Hasps, the dozen —

and for every 112 l. Iron —

Vice Tongues or Handvices, the dozen —

and for every 112 lb —

Vinegar	{	of all Sorts except French, vide pag. 47.	{	For Sale —	{ fill'd, the Ton —	
				For private Use —	{ unfill'd, the Ton —	
					For Retailing —	{ fill'd, the Ton —
						{ unfill'd, the Ton —
						{ fill'd, the Ton —
				From Guernsey, Jersey, Sark or Alderney, the Ton, for Ex-		
				cise —		
				For the Aliens Duty on Vinegar, ( vide page 87.)		

Viols, the piece —

Vizards, the dozen —

## W.

Wadmoll, the yard —

Wainf- { the 120 ( vide page 87. ) —

cots — { From Asia, Africa, America, or Ireland, the 120 —

Wax — { the 112 lb —

{ voc. Hard Wax, the pound —

{ of Greenland, or Newfoundland, or any other HerMaje-  
 sties Colonies and Plantations, caught by British, and  
 Imported in British Ships, the pound weight —

{ Ditto, Imported in Ships belonging to the said Plan-  
 tations, the Ton —

Whale-  
fins —

{ and for every pound weight —

{ of Newfoundland, &c. caught by the people thereof,  
 and Imported in British Ships, the Ton —

{ and for every pound weight —

{ of Foreign Fishing, the Ton —

{ and for every pound weight —

Whetstones, the 100 —

Rates.			Duties to be										
			Paid.				Repaid.						
l.	s.	d.	l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>			
		6				17				14	}	B	
2	10		7	1	10		5	11		5			
	10		1	5	2		1	2		5			
	2				5	13			5	2	}	D B M	
1	6	8		3	9	12		3	2				
	10			2	2	15		1	10	11			
	2				3	8			2	17	}	A	
				4	8	5		4	8	5			
	12			1	8	10		1	5	2			
				4	8	5		4	8	5			
5			12	9	4	2	4	9	6		}	D6	
5			11	1	9	2	4	1	1	4			
5			13	1	6		4	9	6				
5			11	12	5	10	4	1	1	4			
5			13	9	6		4	9	6				
5			12	18	8	8	4	1	1	4			
			3	4									
	13	4		1	10	16		1	7		}	B	
1	4			3	5	1		2	10	4			
		9			1	6			1	2	}	B A B D B	
10			2	7	3		2	2	6				
10			1	8	6		1	3	9				
2				7	6	18		6	7	10			
	3	4			5	14			4	15			
					2	16			2	16	E5		
50			2	7	6		1	3	9		}	D7	
					2	16			2	16			
25			1	3	9		11	10		10			
					2	16			2	16			
360			26	12			18	1			D8		
					5	13			5	13	A8		
					2	4	10		1	11	B		
	16	8									Whip		

## Inwards.

- Whipcord, the pound —————
- Whistles, Cocks or Bellows, the groce —————
- Whistles, Cocks or Birds of Stone, the small groce, cont. 12 dozen —————
- Wine Lees, the Ton —————
- Woad, — { Islands, or Green Woad, the Ton, cont. 20 Hundred }  
 voc. — { weight (for Dyers use) ————— }  
 { Tholouse Woad, the 112 lb (for Dyers use) ————— }
- Wormseed (vide Drugs)
- Worsted, voc. Russell's Worsted, or Broad Worsted, the piece —————
- Boxwood for Combs, the thousand pieces —————
- from Asia, Africa, America or Ireland, the thousand }  
 pieces ————— }
- Boxwood, or other Wood, as also Timber, or Timber boards, not }  
 particularly Charg'd, for every 20 s. value upon Oath ————— }  
 from Asia, Africa, America, or Ireland, every 20 s. value upon }  
 Oath ————— }
- Brazil or Farnambuck (for Dyers use) the 112 lb —————
- Braziletto or Jamaica Wood, the 112 lb (for Dyers use) —————
- Dying of all Sorts (except Redwood from Guinea, Drugs, Fur- }  
 stick and Logwood, for every 20 s. value upon Oath ————— }
- Ebony Wood, the 112 lb —————
- Fustick, the 112 lb (for Dyers use) —————
- Lignum vitæ (vide Drugs)
- Logwood, the Ton, (for Dyers use) 14 C. 2. c. 11 —————
- Planks of Ireland, the Foot —————
- Red or Guinea Wood, the Ton (for Dyers use) —————
- Speckled Wood, the 112 lb —————
- Sweet Wood of West India, the 112 lb —————
- Timber of Ireland, the Ton or Load —————
- For Petty Customs on Wood (vide page 87.)
- Bever Wooll, the pound (except Wooll Comb'd in Russia, and }  
 Imported thence in British Ships, which is free) ————— }
- Cotton Wooll, not of the Growth of the British Plantations, the }  
 pound ————— }
- Cotton Wooll, of the British Plantations —————
- Estridge Wooll, Imported in British built Ships —————
- Irish Wooll, Comb'd and Uncomb'd —————
- Lambs Wooll —————
- Polonia Wooll —————
- Spanish Wooll for Clothing, and Spanish Feltwooll —————
- Red Wooll —————
- Wooll mixt in Stuffs (vide Stuffs)
- Wrefts for Virginals, the groce, cont. 12 dozen ————— }  
 and for every 112 lb ————— }

Wood, vocat.

Wooll, vocat.

				Duties to be											
Rates.				Paid.						Repaid.					
l.	s.	d.		l.	s.	d.	20P <sup>ts</sup>			l.	s.	d.	20P <sup>ts</sup>		
		8				1	3						19		
1	4					3	5	1		2	10		4		B
							6	17				5	14		
4						11	4	16		9	6				
15						14	3			7	1		10		E
1	13	4				1	7					9	10		
2						5	8	8		4	9				B
1	13	4				7	10	10		7	1				A
1	13	4				4	9			3	11		10		B
						4	8	14		4	3				A
						2	10	4		2	4		10		B
1	15					3	3	13		2	5		14		A <sub>4</sub>
1	1	8				2		11		1	6		7		
						1	10	13		1	4		19		
2						5	8	8		4	9				B
	5						5	13			4		5		A <sub>4</sub>
100						4	15			3	16				E
		1 <sup>1</sup> / <sub>2</sub>						4					3		B
30						1	8	6		14	3				E
	13	4				3	1	16		2	10				A
1	5					3	6	15		2	11		12		B
	13	4				1	10	16		1	7				
						14		15		14			15		E <sub>2</sub>
		4						11					9		B
1	4					3	5	1		2	10		4		A
						4	8	5		4	8		5		

## Inwards.

Wyer, vocat.

Brass, or Copper Wyer, the 112 lb ————  
*and for every 20 s. value upon Oath* ————  
 Dagger and Quartern Wyer, the pound ————  
 Lion Wyer, *Foreign of all Sorts, the 112 lb (except Card Wyer,*  
*and Sorts smaller than Fine Fine, or Superfine, Wool- Cards,*  
*and Wares made of Iron Wyer, which are Prohibited* ————  
 Lattin Wyer, the 112 lb ————  
 Silver Wyer, the Ounce Troy ————  
 Gilt, the like Ounce ————  
*and for every 20 s. value upon Oath* ————  
 Steel Wyer, the pound ————  
 Strasborough Wyer, the pound ————  
*and beside* { *if Iron, the pound* ————  
                   { *if Brass, the pound* ————  
 Virginal Wyer, the pound ————  
*and beside* { *if Brass, the pound* ————  
                   { *if Iron, the pound* ————

Y.

Yarn, vocat.

C Cable Yarn, the 112 lb ————  
 Camel or Mohair Yarn, the pound ————  
 Cotton { *not of the East Indies, the pound* ————  
 Yarn - { *of the East Indies, the pound* ————  
 Grogram Yarn, the pound ————  
 Irish Yarn, the Pack cont. 480 lb. *without Certificate* ————  
 Irish Linen Yarn *per Certificate free, 1 A. Sell. 2. c. 8.*  
 Raw Linen Yarn, Dutch, the pound ————  
 Sail Yarn, the pound ————  
 Spruce or Muscovia Yarn, the 112 lb ————  
 Woollen or Bay Yarn, the 112 lb ————

## Goods Unrated.

*Vide Beer, Books, Brandy, Cabinets, Chocolate, Coffee, Cocoa,*  
*Coleseed, Cotton, Deals, Diamonds, Dice, Drugs, Brass, Earthen*  
*Ware, Furs, Glass, Grocery Wares, Hempseed, Hides, Japan'd Wares,*  
*Iron drawn, &c. Juice of Limes, Leather, Linen, Maps, Mum, Pa-*  
*per, Pictures, Perry, Prints, Skins, Stuff, Sope, Tea, Tin, Toys,*  
*in B. Wood, and Wire, &c. respectively in the Alphabet.*  
 Dying Goods Unrated, *for every 20 s. value upon Oath* ————  
 Wares made of Steel, the 112 lb ————  
*and for every 20 s. value upon Oath* ————  
 All other Poundage Goods whatsoever Unrated, and not before par-  
 ticularly mentioned, *for every 20 s. value upon Oath* ————



Rates.			Duties to be											
			Paid.				Repaid.							
l.	s.	d.	l.	s.	d.	20 <sup>Pts</sup>	l.	s.	d.	20 <sup>Pts</sup>				
			1		1	18	1		1	18	} L			
				2	10	4		2	4	10				
	3	4			5	14			4	15	B			
7	10		2	2	5	13	1	18	10	18	A			
6	13	4	1	19	1	18	1	15	11	18	L			
					9		} vid.pa.(40)				} E 3			
				1										
				3	9	9		3	3	15				
	3				6	11			5	14	A			
	3	4			5	14			4	15	B			
					2	5			2	5	A			
					2	3			2	3	D			
	5				8	11			7	2	B			
					2	3			2	3	D			
					2	5			2	5	A			
					6	7	1				A			
	13	4			4	6			3	11	B			
	2	6			2	6			2		D			
	1				3	19			3	13	A			
	1				5	3			4	6	} B			
	3				14	3		11	10	10				
	5													
					2	6			2		} A			
	1				1	3			1					
	2	13	4		10	1	4		8	10				
	3	6	8		9	6			7	11	B			
					1	10	13		1	4	19	A 4		
					5	1	18		5	1	18	} A		
					2	10	4		2	4	10			
					3	9	9		3	3	15	D		

A Table of the Total Net Duties payable upon all Wine  
Discounts deducted, with their respective Drawbacks up

Wines Imported.

Into London.	For Sale	Portugal	fill'd, the Ton
			unfill'd, the Ton
		Rhenish	fill'd, the Awm
			unfill'd, the Awm
		Spanish, &c.	fill'd, the Ton
			unfill'd, the Ton
	For private Use	Portugal	fill'd, the Ton
			unfill'd, the Ton
		Rhenish	fill'd, the Awm
			unfill'd, the Awm
		Spanish, &c.	fill'd, the Ton
			unfill'd, the Ton
	By Vintners and Retailers	Portugal	fill'd, the Ton
			unfill'd, the Ton
		Rhenish	fill'd, the Awm
			unfill'd, the Awm
		Spanish, &c.	fill'd, the Ton
			unfill'd, the Ton
	For Prizage	Portugal and	fill'd, the Ton
		Spanish	unfill'd, the Ton
			unfill'd, the Ton
	All Wines are to pay beside, 4 s. per Ton for the City Orphans.		
	5 & 6 W. M. c. 10.		
	For Aliens Duty <i>vide</i> page 8. 11. 32 & 49.		

Into the Out-Ports, viz.	For Sale	Portugal	fill'd, the Ton
			unfill'd, the Ton
		Rhenish	fill'd, the Awm
			unfill'd, the Awm
		Spanish, &c.	fill'd, the Ton
			unfill'd, the Ton
	For private Use	Portugal	fill'd, the Ton
			unfill'd, the Ton
		Rhenish	fill'd, the Awm
			unfill'd, the Awm
		Spanish, &c.	fill'd, the Ton
			unfill'd, the Ton
	By Vintners and Retailers	Portugal	fill'd, the Ton
			unfill'd, the Ton

except French) Imported by British in British Ships, all portation.

Duties to be

Paid.

Repaid.

*l. s. d. 20P<sup>t</sup>*

*l. s. d. 20P<sup>t</sup>*

27	5	3	2
24	1	—	8
5	5	10	10
4	13	4	10
28	3	9	2
24	17	3	15
28	3	6	—
24	17	1	—
5	8	11	—
4	16	—	12
29	2	—	—
25	13	4	7
28	15	6	—
26	16	5	6
5	10	11	—
5	2	7	6
29	14	—	—
27	12	8	13
20	8	—	—
17	19	—	10

15	15	6	—
13	18	10	2
3	7	7	—
2	19	8	2
16	14	—	—
14	15	1	9
15	15	6	—
13	18	10	2
3	7	7	—
2	19	8	2
16	14	—	—
14	15	1	9
9	—	—	—
7	18	4	16

D9

E 1

22	15	3	2
2	1	10	—
5	5	10	10
4	13	4	10
23	13	9	2
20	18	1	7
23	13	6	—
2	17	10	12
5	8	11	—
4	16	—	12
24	12	—	—
21	14	1	19
24	5	6	—
22	17	2	18

11	5	6	—
9	19	7	14
3	7	7	—
2	19	8	2
12	4	—	—
10	15	11	1
11	5	6	—
9	19	7	14
3	7	7	—
2	19	8	2
12	4	—	—
10	15	11	1
11	5	6	—
9	19	7	14

D9

Wines

## Wines Imported.

Into Out-Ports.	{ By Vintners and Retailers ————	{ Rhenish ————	{ fill'd, the Awm ————
			{ unfill'd, the Awm ————
	{ For Prizage ————	{ Spanish, &c. ————	{ fill'd, the Ton ————
			{ unfill'd, the Ton ————
		{ Portugal and Spanish ————	{ fill'd, the Ton ————
			{ unfill'd, the Ton ————

Muscadels, Malmsies, and other Wines of the Levant, brought into the Ports of Bristol or Southampton, pay more than Spanish Wines into any other Out-Port, *viz.*

The Ton { fill'd ————  
                  { unfill'd ————

*Note,* That such Wines as shall be Landed in any of the Out-Ports, and Custom paid, and afterwards brought to the Port of London by Certificate, shall pay so much more Custom, as they paid short of the Duty due in the Port of London, (*vide page 51.*)

*For Aliens Duty, vide page 8. 11. 32. 49 & 87.*

Duties to be			
Paid.			
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20P<sup>rs</sup></i>
5	10	11	—
5	2	7	6
25	4	—	—
23	13	6	5
17	8	—	—
15	6	2	18
1	10	—	—
1	6	4	16
Repaid.			
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20P<sup>rs</sup></i>
3	7	7	—
2	19	8	2
12	4	—	—
10	15	11	1
6	—	—	—
5	5	7	4
1	10	—	—
1	6	4	16

{ D<sub>9</sub>  
 { E<sub>1</sub>  
 { E<sub>1</sub>

A Table

A Table shewing the use of the Marginal Letters of Reference on the Right Hand Pages of the preceding Abstracts or Tables of Rates, Duties, &c. and by Their Numbers directing to the particular Branches of the Revenue to which the Goods with such References are respectively liable.

Refer.	Number of the Branches.									
A. —	I	2	3	4	7	—	—	—	—	—
A. 1	I	2	3	4	7	12	23	—	—	—
A. 2	I	2	3	4	7	8	12	23	—	—
A. 3	I	2	3	4	7	12	—	—	—	—
A. 4	I	8	—	—	—	—	—	—	—	—
A. 5	I	2	3	4	8	12	23	—	—	—
A. 6	I	2	3	4	29	—	—	—	—	—
A. 7	* I	2	3	4	29	—	—	—	—	—
A. 8	I	2	3	8	—	—	—	—	—	—
A. 9	I	2	3	4	7	24	—	—	—	—
B. —	I	2	3	4	—	—	—	—	—	—
B. 1	I	2	3	4	11	12	17	—	—	—
B. 2	I	2	3	7	—	—	—	—	—	—
B. 3	I	2	3	7	27	—	—	—	—	—
B. 4	I	2	3	7	7	27	—	—	—	—
B. 5	I	—	—	—	—	—	—	—	—	—
B. 6	$\frac{1}{2}$ I	2	3	4	7	17	—	—	—	—
B. 7	$\frac{1}{2}$ I	2	3	4	7	17	—	—	—	—
B. 8	I	2	3	—	—	—	—	—	—	—
B. 9	I	2	3	4	7	21	—	—	—	—
C. —	I	7	—	—	—	—	—	—	—	—
C. 1	I	2	3	4	7	12	28	—	—	—
C. 2	I	2	3	8	28	—	—	—	—	—
C. 3	I	2	3	28	—	—	—	—	—	—
C. 4	I	2	3	7	29	—	—	—	—	—
C. 5	I	2	3	4	7	28	—	—	—	—
C. 6	I	2	3	4	24	—	—	—	—	—
C. 7	I	2	3	4	26	—	—	—	—	—
C. 8	I	2	3	4	8	14	—	—	—	—
C. 9	I	2	3	4	14	—	—	—	—	—
D. —	I	2	3	4	8	—	—	—	—	—
D. 1	I	2	3	4	8	17	—	—	—	—
D. 2	I	2	3	4	7	23	—	—	—	—
D. 3	I	2	3	4	8	11	12	23	—	—
D. 4	I	2	3	6	28	—	—	—	—	—
D. 5	I	2	3	4	6	—	—	—	—	—
D. 6	I	2	3	4	5	14	—	—	—	—
D. 7	I	9	—	—	—	—	—	—	—	—

Refer.	Number of the Branches.							
D. 8	1	2	3	4	9	—	—	—
D. 9	1	2	3	4	5	14	28	—
E. —	1	—	—	—	—	—	—	—
E. 1	—	2	3	4	5	—	—	—
E. 2	7	—	—	—	—	—	—	—
E. 3	1	2	3	4	8	23	—	—
E. 4	1	2	3	4	7	8	22	23
E. 5	9	—	—	—	—	—	—	—
F. —	1	2	3	4	14	26	—	—
G. —	1	2	3	4	7	22	23	—
H. —	1	2	3	8	24	—	—	—
I. —	1	2	3	4	8	24	—	—
K. —	1	2	3	4	8	14	26	—
L. —	1	2	3	4	7	8	—	—
M. —	1	2	3	4	8	22	23	—
N. —	1	2	3	4	7	18	20	—
O. —	1	2	3	4	8	18	20	—
P. —	1	2	3	4	7	8	28	—
Q. —	1	2	3	4	22	—	—	—
R. —	1	2	3	4	8	11	12	—
S. —	1	2	3	4	8	19	20	—
T. —	$\frac{1}{2}$ 1	$\frac{1}{2}$ 1	—	—	—	—	—	—
V. —	$\frac{1}{2}$ 1	2	3	4	$8\frac{2}{3}$	11	12	23
W. —	1	2	3	4	8	12	—	—
X. —	2	3	4	8	—	—	—	—
Y. —	1	2	3	4	8	22	—	—
Z. —	1	2	3	4	21	—	—	—

*Note,* The Branches are Number'd as they stand in Page 2. only there you find Customs N<sup>o</sup> 1. which comprehending several Duties necessary to be distinguish'd in Computation, they are here Number'd thus, viz. Old Subsidy N<sup>o</sup> 1. Petty-Custom N<sup>o</sup> 27. Additional Duty N<sup>o</sup> 28. and Double Petty-Custom N<sup>o</sup> 29.

The Old Subsidy Mark'd thus \* is according to 15 C. 2. c. 7. and is not Drawn back.

A List of several Goods not Rang'd in the Course of the Alphabet, with Directions where to find them.

A.

To find

Turn to

<b>A</b> LE	Beer.
Almonds	} Grocery.
Anniseeds	
Apples dried	Pears.

B.

Barley hull'd	Drugs.
Bathrones	Battery.
Beans	Corn.
Blubber	Oyl.
Bottoms for Sieves	Hair Bottoms.
Brass, Old	Shruff.
Buck-Wheat	Corn.

C.

Callico Buckrams	Buggafins.
Callico Cupboard Cloaths	Pintadoes.
Callivers	Guns.
Canary-seeds	Alpifti.
Carmenia Wooll	Hair.
Catlings	Harpstrings and Lutestrings.
Chapes for Daggers	Lockers.
Checks	Barbers Aprons.
China Ware	Earthen Ware.
Cinnamon	Grocery.
Clapholt	Clapboard.
Cleves	Grocery.
Cocks for Lavers	Brass.
Copperas White, or Blue	Drugs.
Cordage	Lines.
Countors	Cabinets.
Cocks or Bellows for Children	Whistles
Corn-Powder	Gunpowder.
Cruel Ribband	Caddas.
Cruel	Maccado Ends.
Cupboard Cloths of Callico	Pintadoes.
Currans	Grocery.

D.

Dates	_____	Grocery.				
Drugs.	{	Aurep'gmentum	_____	Orpment	_____	} In Drugs.
		Bevercods	_____	Castoreum	_____	
		Cakelack	_____	Gumlack	_____	



To find		Turn to	
rugs, voc.	Gutta Gamba	Cambogium	In Drugs.
	Holliwortles	Bunkins	
	Limum	Argentum subline	
	Nux Pistachia	Pistachias	
	Pistolochia	Bunkins	
	Precipitate	Mercury	
	Rubea Tinctorum	Madder Roots	
	Slick Lack	Gum Lack	

E.

Emeralds, Rubies, or precious Stones Diamonds.

F.

Figs	Grocery.
Fuftick	Wood.

G.

Ginger	Grocery.
Grains of Guiney	Drugs.
Gravers	Punfons.

H.

Handbaskets, or Sports	Baskets.
Hand Vices	Vice Tongues.
Hatchets	Axes.
Hook-Ends	Cap-hooks.
Horns of Harts	Drugs.

I.

Iron Doubles	Plates.
Jewels or Pearls	Diamonds.

L.

Lamp-black	Blacking.
Lamps	Brass.
Lile Grograms	Buffins.
Lime juice	Juice of Limes.
Limons	Oranges.
Linen	Napkins French.
Liquoris	Grocery.

M.

Maces	Grocery.
Males	Andlets.
Mantles	Blankets.
Minikins	Lutestrings.
Moccadoes	Buffins.
Mohairs	Chamlets.
Muskets	Guns.
Muslins	Linen.

N.

Necklaces	Bracelets.
Nutmegs	Grocery.

O.

Oats	Corn.
------	-------

P.

Paper, voc. Gold Paper	Gold Paper.
------------------------	-------------

<i>To find</i>	<i>Turn to</i>
Pepper _____	Grocery.
Pile Weights _____	Brafs.
Planks _____	Wood.
Pliers _____	Pincers.
Pork _____	Beef
Powder blue _____	Smalts.
Prunes _____	Grocery.
Puprets _____	Babies.
R.	
Raisins _____	Grocery.
Rafhes _____	Stuffs.
Reeds _____	Canes.
Rye _____	Corn.
S.	
Says and Serges _____	Stuffs.
Scarlet Powder _____	Grains.
Seeds for Gardens _____	Onions.
	Agnus Castus, Ameos,
	Amomi, Carraway,
	Carthamus, Corian-
	der, Fennel, Piony,
	Poppey, Semen Ci-
	trul, and Thlaspii
	Semen: } In Drugs.
Serpentine _____	Gun-Powder.
Silver _____	Plate.
Snaphances _____	Dags.
Spars _____	Bomespars and Cantspars.
Sports _____	Baskets.
Staves _____	Pipe-staves.
Sugar and Sugar Candy _____	Grocery.
T.	
Tenter Hooks _____	Nails.
Tiles _____	Earthen Ware.
Timber _____	Balks and Wood.
Tongues _____	Neats Tongues.
Toys _____	Babies.
Trumpets _____	Brafs.
W.	
Waller's _____	Candle Plates.
Wares Lacker'd _____	Japan'd.
Wheat _____	Corn.
Whistle _____	Stone Birds.
White Lead _____	Drugs.
Worsted _____	Stuffs.
Woollen Manufacture _____	Cloaths and Stuffs.

An Abstract of the Net Duties payable upon certain Goods carried Coastwise, and of the Sums to be drawn back for the same, in case they be afterwards Exported.

## Coast Inwards.

### Duties to be

Paid.				Repaid.			
l.	s.	d.	<sup>20</sup> / <sub>Pts</sub>	l.	s.	d.	<sup>20</sup> / <sub>Pts</sub>
Coals, Culm and Cynders (except Charcoal) brought by Water from Port to Port in Britain, (except between Stirling, Dumbar, and Redhead in the Fryth of Forth in Scotland, (as in page 34 and 36.) pay as follow, viz.							
the Ton, containing 20 hundred weight, } at 112 pound per hundred }				3	3		
the Chalder, cont. 36 Bushels Winch- ester Measure }				4	10	10	
Culm, the like Chalder				11	13		
Cynders, the like Chalder				4	10	10	
Beside which Duties, there is payable upon all Coals and Culm brought to London, as follows, viz.							
5 & 6 W. } for ever, for Metage, the } 8 & M. c. 10. } Chalder				4			
8 & 9 W. 3. } to Michaelmas 1750. for the } c. 14. } Orphans, the Ton or Chald. }				6			
c. 14. } to Michaelmas 1716, for St. } Paul's, the like }				1			
from 14 May } 1716. to Mic } the like				11	11	8	
1716. } for 50 New } thence to the } Churches }							
29 of Sept. } the like				2	11	2	
1714. }							
Fish cured with Scots Salt, carried to England, are by the Minutes of the Treaty of Union, 5th and 7th of June 1706. to pay so much upon Importation, as is payable upon Exportation of such Fish from England: Query, if this be comprehended in the general Terms mention'd 5 A. c. 8. Article 8.							

Flesh



An Abstract of the Net Duty payable upon all Goods Exported, both Rated and Unrated.

Outwards.	Rates.			Duty.		
	l.	s.	d.	l.	s.	d.
A.						
<b>A</b> Labaffer, the Load	2			2		
<i>Ale, the Ton, 1 W. &amp; M. c. 22.</i>	1			1		
Allom British, the 112 lb.	1			1		
Anvils, the 112 lb	10			6		
Apples, the Bushel	1			12		
Apothecary and Confectionary Wares of all sorts, the 112 lb	2			2		
Aquavitzæ, the Hogshead	2			2		
Ashes of British Wood, the Last, cont. 12 Barrels	1	13	4	1	8	
B.						
<b>B</b> Bacon, the Flich, 3 & 4 W. & M. c. 8. free.						
Bags, the dozen	10			6		
Bandileers, the hundred Collars	10			6		
Bays } Barnstable, Manchester, Minikin, or other Bays						
Bays } Single or Double, 11 & 12 W. 3. c. 20. free.						
Beef, the Barrel, 3 & 4 W. & M. c. 8. free (for Excise see Flesh)						
Beer, the Ton, 1 W. & M. c. 22.	1			1		
Beer Eager, the Ton	1			1		
Bell-metal, 112 lb	4			4		
Bellows, the dozen	6			3	12	
Billets, the Thousand	2			2		
Birding Pieces (vide Iron Ware)						
Birdlime, the 112 lb	1	10		1	6	
Biscuit, 11 & 12 W. 3. c. 20. free.						
Bodice, } fitch'd Bodice with Silk- } (vide Gar- vocat } of Whalebone } ments)						
Bones, voc. Oxbones, the Thousand	6	8		4		
Books printed, bound or unbound, the 112 lb	5			3		
Boxes, voc. Tobacco Boxes (vide Haberdashry)						
Brass Manufactures of all sorts, the 112 lb (except Wire, which see)	16	8		10		
Bread, 11 & 12 W. 3. c. 20. free.						
Bridles, the dozen	1	8		1		
Brushes British, of Heath, the dozen	10			6		
Buckweed (vide Corn)						

# Outwards.

Rates.

Duty.

l. s. d. l. s. d. <sup>20</sup>Ps.

Bullion (vide Coin)

Butter, good or bad, 3 & 4 W. & M. c. 8. free.

Buttons of Hair, the small groce, cont. 12 dozen

C.

C Alve Skins, tanned, tawed or dressed, the }  
112 lb, 20 C. 2. c. 5. }

Cambogium, the pound

Candles, 3 & 4 W. & M. c. 8. free.

Canvas { British tufted } (vide Linen)  
          { Shropshire making }

Button'd, British making, the dozen (not }  
being Woollen ) }

Monmouth } plain, the dozen (not Woollen )

Caps, voc. { trim'd, the dozen (not Woollen )

of Wooll, black, and all other Caps made of,  
or mixt with Sheeps Wooll, or Coney Wooll,  
11 & 12 W. 3. c. 20. free.

Cardboards, the small groce, containing 12 dozen

Playing Cards, the 112 lb

Cards { Stock Cards, the dozen

viz. { Tow Cards new, the dozen

{ Wooll Cards, { New, the dozen

vocat. — { Old, the dozen

{ Northern, the piece

Carpets { If made of Wooll, 11 & 12 W. 3.  
c. 20. free.

Catlings, or British Hatmakers Strings, the }  
groce, containing 12 dozen. }

Cheese, the 112 lb, 3 & 4 W. & M. c. 8. free.

Cloak Bags, the dozen

Cloaks old, the piece (vide Garments)

Cloth, voc. White Broad Cloth, British, the }

Cloth, 6 A. c. 8. }

Coaches and Chariots of all forts, the piece

Of Wales, or the West of England }

(or West of Scotland, 9 A c. 23.) }

for Ireland, or the Isle of Man, }

the Chalder, cont. 36 Bushels, }

Winchester measure }

For the British Plantations the }

like Chalder (vide pag. 35.) }

Coals { usually  
fold by  
measure

Coals

## Outwards.

Outwards.		Rates.			Duty.		
		l.	s.	d.	l.	s.	d. <sup>20</sup> P <sup>tes</sup>
usually fold by measure	to any other Parts beyond Seas, in British Bottoms, the Chalder, Newcastle measure					3	
	in Foreign Bottoms, the like Chalder of Wales, or the West of England or Scotland, entred for Ireland or Isle of Man, the Ton, cont. 20 hundred weight					12	
usually fold by weight	for Brit. Plantations, the like Ton						8
	for Foreign Parts { in Brit. built Ships, the like Ton } in Foreign Bottoms, the like Ton, vide 9 A. c. 6. }					1	4
						1	
						4	
	Cobweb Lawns, the yard			8			8
	Coin or Bullion Foreign, free, and for Regula- ting the Exportation thereof; vide Bullion, Part. IV.						
	Combs of Wood, Bone, Horn, or any other sort (vide Haberdashery)						
	Comfits (vide Apothecary and Confectionary Wares)						
	Honey Hair or Wooll, black or white, the pound		6				3 12
	{ Manufactures, the 112 lb		16	8			10
	Copper { But by 7 A. c. 8. Copper British, and Copper Wire are free						
	Ordage tar'd or untar'd, the 112 lb.		10				6
	Corn and Grain of all sorts, ground or unground, 11 & 12 W. 3. c. 20. free.						
	Cottons { Northern, Manchester, Taunton, and Welch Cottons, called Welch Plains, 11 & 12 W. 3. c. 20. free.						
	Coverlets of Wooll and Hair, or Caddas, 11 & 12 W. 3. c. 20. free.						
	Cows or Heifers, each, 22 C. 2. c. 13.	1				1	
	Curry combs (vide Iron Ware)						
	Cyder, the Ton, 1 W. & M. c. 22.	1				1	
	Cushions of Yorkshire, the dozen	1				1	
	D.						
	D Ice (vide Haberdashery Ware)						
	Dimity, the yard			4			4

# Outwards.

Rates.

Duty.

Dornix { British making, the yard— } 11 & 12 W. 3.  
 { voc. Coverlets Brit. the piece } c. 20. free.  
 Doublets of Leather, the piece (vide Garments)  
 Dust of Cloves, of Ginger, of Lignum vitæ, of  
 Mace, of Nutmegs, of Pepper, of all Spices,  
 and the like, having paid at Importation, are  
 to be Exported free.

E.

Earthen { Bricks and Tiles of all sorts the Thousand  
 Ware— { All other sorts of Earthen and Stone  
 Ware made in Britain (not Rated ) }  
 the Hundred parcels  
 Emery Stones, the 112 lb

F.

Fennel Seed, the 112 lb  
 Figuret— { with Silk or Copper (vide Silks)  
 toes— { narrow, the piece } 11 & 12 W. 3. c. 20.  
 { broad, the piece } free.  
 Filozelloes, broad, of Silk, the yard (vide Silks)  
 Firelocks, the piece (vide Iron wrought)  
 Fish (vide Hakefish, Herrings, Pilchards, Sprats,  
 and Lamperns)  
 Fitches, the Timber, containing 40 Skin—  
 Flannel, the yard, 11 & 12 W. 3. c. 20. free.  
 Flasks of Horn (vide Haberdashery Ware)  
 Flax, the 112 lb  
 Flesh, cured with Scots Salt, to pay Excise as in  
 England for the quantity of Salt used in cu-  
 ring the same (vide pag. 43.)  
 Freezes, the yard, 11 & 12 W. 3. c. 20. free.  
 Fustians, Brit. making, of all sorts, to go cut free.

G.

Garments, or Wearing Apparel of all sorts,  
 ready made, free.  
 Gartering of Cruel— { 11 & 12 W. 3. c. 20. free.  
 Garters of Worsted— {  
 Geldings or Nags (vide Horses)

Girdles,



# Outwards.

Rates.

Duty.

Girdles, viz.	of Leather, for men, the groce, cont. 12 dozen	16	8		10	
	for children, the like groce	10			6	
	of Norwich, the dozen	6	8		4	
	<i>But if any of those be made of Wooll, 11 &amp; 12 W. 3. c. 20. free.</i>					
Glas	broken, the barrel	3	4		2	
	for Windows, the Chest	10			6	
Glasses to drink in, Bottles, and all other Sorts of						
Glasses, the hundred		3	4		2	
Glew Britsh, the 112 lb		16	8		10	
Gloves	of Buck Leather, the Dozen	1			1	
	plain of Sheep, Kid, or Lambs Leather, the dozen pair	4			2	8
	fring'd, and stitch'd with Silk, the doz. pair	6	8		4	
	furr'd with Coney-wooll, the dozen pair	6	8		4	
Glovers Clippings, the Fat or Maund		2			2	
Goose Quills, the thousand		2			1	4
Grindlestones, the Chalder		13	4		8	
Gunpowder, the 112 lb		2			2	
Guts, voc. Ox-guts, the Barrel		1			1	

## H.

<b>H</b> aberdashers Wares: Buttons of all Sorts,						
Fillitting, Hooks and Eyes, Incle, Packthread, Tape, and other Haberdashery, Britsh making, not particularly rated, the 112 lb		1			1	
Hair, voc.	Harts Hair, the 112 lb	1	12		1	7 4
	Horse Hair, the 112 lb	6			6	
	Ox, or Cow Hair, the 112 lb	2			2	
Hair Cloth, the piece		13	4		8	
Hake fish	<i>in Britsh Bottoms, the 120. 12. C. 2. c. 4 free.</i>					
	<i>in Foreign Bottoms, the 120</i>	3	4		2	
Harness, voc. Coach Harness, the pair, with Bridles		1			1	
Hars-horn, the 112 lb		1	12		1	7 4
Hatbands of Cruel, the Groce, 11 & 12 W. 3. c. 20. free.						
Hatchets, the dozen (vide Iron Ware.)						
Hats of all sorts, 11 & 12 W. 3. c. 20. free.						
Hawks Hoods, the dozen		2	6		1	10
Hempseed, the Quarter, cont. 8 Bushels		2			2	

# Outwards.

Rates.

Duty.

Herrings, voc.

of all Sorts, in British built Ships, 12 C. 2.  
c. 4. free.

In Foreign Bottoms, pay as follows, viz.

Summer Shorten	Red	the Cade, cont. 5 hundred	3			1	16
		the Last, cont. 20 Cades, or 10 thousand	3			3	
White	Packed	the Barrel	6	8		4	
		the Last, contain- ing 12 Barrels	4			4	
Winter Red	Full	Unpacked, or Seasticks, the Last, cont. 18 Barrels	4			4	
		the Cade. cont. 5 hundred	6			3	12
Winter White	Shot	the Last, cont. 20 Cades, or 10 thousand	6			6	
		the Cade, cont. 5 hundred	3			1	16
Winter White	Full	the Last, cont. 20 Cades, or 10 thousand	3			3	
		the Cade, cont. 5 hundred	3			3	
Winter White	Shot	the Barrel	13	4		8	
		the Last, cont. 12 Bar.	8			8	
Winter White	Full	Unpacked, or Seasticks, the Last, cont. 18 Barrels	8			8	
		the Barrel	6	8		4	
Winter White	Shot	the Last, cont. 12 Bar.	4			4	
		Unpacked, or Seasticks, the Last, cont. 18 Barrel	4			4	

Hogs, or Swine, each, 22 C. 2. c. 13

Holsters, the dozen pair

Hoops for Barrels, the thousand

Hops, the 112 lb

Horns, voc.	Blowing Horns small, the dozen	3	4			2	8
	of Bucks, the hundred	10				6	
Horns, voc.	Inkhorns, the dozen (vide Haberdashers Ware)	13	4			8	
	for Lanthorns, the thousand Leaves	1	10			1	6
Horns, voc.	Ox Horns, the thousand	4				2	8
	Powder horns, the dozen	4				2	8
Horns, voc.	of Rams, the thousand	1				1	
	of Sheep, the thousand	3	4			2	
Horns, voc.	Shooing Horns, the dozen	8					8
	of Stags, the hundred	1	12			1	7
Horns, voc.	Tips of Horns, the thousand	15				9	
	Collars, the 100	2				2	

Horse- { Litters and Sedans, the piece

{ Tails, with Hair, the 100 lb

Horses,

# Outwards.

Rates.

Duty.

Horses, viz. *For every Horse, Mare, or Gelding,* }  
22 C. 2. c. 13

I.

Jewels, precious Stones, and Pearls, free.  
Irish Mantles, the Mantle, 11 & 12 W. 3. c. 20. free.

the Ton  
old, the Ton  
Ordnance, the 112 lb  
wrought, viz. Adzes, Armour, Axes, Bits,  
all Carpenters and Gravers Tools, Clock-  
work, Fowling-pieces, Jack-work, Knives,  
Locks, Muskets, Pistols, Scissors, Stir-  
rops, Hoes, and all Ironmongers Wares  
perfectly manufactured, the 112 lb

K.

Knives, vocat. Cutting Knives, London  
Knives ordinary, Sheffield Knives, and  
Shoemakers Paring Knives (vide Iron Ware.)

L.

Lace, viz. ALL Sorts of British Bonelace, Needlework,  
Point or Cutwork, Oath being made that  
it was manufactured in Britain, 11 & 12  
W. 3. c. 20. free.

Of Gold and Silver, the pound  
voc. Statute Lace, the groce } (vide Silk.)  
of Velvet, the pound

Lamp- in Brit. Ships, the thousand, 12 C. 2.  
erns - c. 4. free.  
in Foreign Bottoms, the thousand

Lapis Cala- for every 20 s. value upon Oath -  
minaris - and per Ton (as in page 25.)

Lead, cast, or uncast, the Fodder, containing }  
20 hundred weight

of all Sorts, Sheep Skins or Calve Skins,  
taw'd, tann'd, or dress'd, the 112 lb 20 C.  
2. c. 5.

Manufactures of all Sorts, not particularly  
rated, the pound

Lime, the Chalder

l.	s.	d.	l.	s.	d.	<sup>20</sup> Pts
5			5			
16			16			
16			16			
2			2			
10			6			
116			19	12		
168			4			
20			1			
1			1			
10			10			
134			8			

Linen

# Outwards.

Rates.

Duty.

Linen	{	British Sail Cloth (being prov'd upon Oath)	}
		in piece, Bolt. or Sails ready made, 7 & 8 W. 3. c. 39. free.	
Linen	{	All Sorts of Cloth (except such Sail Cloth)	}
		made of Hemp or Flax, fine or coarse, of British Manufacture, the piece, not exceeding 40 Ells, and so pro Rata, 9 A. c. 6.	
Linen Shreds, the Maund or Fat			
Linfed, the Quarter, cont. 8 Bushels			
Linsay Woolsey (vide Stuffs)			
Lifts of Cloth, 11, & 12 W. 3. c. 20. free.			
Litharge of Lead, the 112 lb			
Loomwork, the yard			

## M.

M	<i>Manufactures of Wooll, or made of Sheep</i>							
	<i>Wooll, or Coney Wooll, or mixt with any</i>							
	<i>or either of them, made or manufactured in</i>							
	<i>Britain, 11 &amp; 12 W. 3 c. 20. free.</i>							
	<i>Maps and Sea Cards of all sorts, the 112 lb —</i>							
	<i>Mellasses or Rameals, the Ton —</i>							
	<i>Mum, the Ton, 1 W. &amp; M. c. 20. —</i>							
	<i>Mustard Seed, the 112 lb —</i>							

## N.

N	Ails of all sorts, the 112 lb						
	Nuts small, the Barrel, cont. 3 Bushels						

## O.

O	<i>Atmeal (vide Corn) free.</i>							
	<i>Oker, yellow or red, the 112 lb</i> _____							
	<i>Oxen or Steer, each, 22 C. 2. c. 13.</i> _____							
	<i>Oyl, voc. Train Oyl, made in Britain, the Ton</i>							
	<i>in British Ships, 12 C. 2. c. 4 free.</i>							
	<i>Oysters { in Foreign Ships, the small Barrel in }</i>							
	<i>pickle</i> _____							

## P.

P	Archment, the Roll							
	Passeboards, the groce, cont. 12 dozen							
	Pictures of British making, printed or painted, }							
	the 112 lb							

Outwards.		Rates.			Duty.		
		l.	s.	d.	l.	s.	d.
Pilchards	{ in British Ships, 12 C. 2. c. 4. free. in Foreign Bottoms, the Ton	20			1		
Points of Leather, the small groce, cont. 12 dozen			6				6
Pork, or	{ the Barrel, 3 & 4 W & M. c 8. free.						
Hogs-flesh	{ cured with Scots Salt ( vide Flesh. )						
Provisions, cured with Scots Salt, for foreign Voyages, are to pay Excise as in England for the quantity of Salt used in curing them ( vide page 43. )							
Purles of Broad Cloth, 11 & 12 W. 3. c. 20. free.							
R.							
Rape Cakes, the Thousand		10					6
Rape Seed, the Quarter, cont. 8 Bushels		3			3		
Rashes, voc. Silk Rashes, broad or narrow ( vide Silk Wares. )							
Ribbon ( vide Silk Manufactures. )							
Rugs, voc. { Irish Rugs, the yard } 11 & 12 W. 3.							
	{ Irish Rugs for Beds } c. 20. free.						
Russetting for Painters, the 112 lb		5					3
S.							
Sackcloth to make Sacks ( vide Linen. )							
Saddles	{ great Saddles, the piece	5					3
	{ of all other sorts, the piece	3					1 16
Saddle-trees, the dozen		3	4				2
Saffron, the pound		1 10			1		6
Salt	{ Brit. small Salt, for every 20 s. va- } lue upon Oath	1			1		
	{ voc. Rock Salt, for Ireland, the } Ton, 9 A. c. 23					9	
Saltpetre, the 112 lb		4			4		
Scabbards for Swords, the dozen		1	8				1
Seamorse Teeth, the pound		3	4				2
Shag with Thread, the yard or piece ( vide Linen. )							
Shoes	{ gold, the 100 dozen pair	4			4		
	{ all new Shoes, Boots and Slippers, } the pound weight		10				10
Shovels	{ shod, the dozen	4					2 8
	{ unshod, the dozen	3	4				2
Shreds and pieces of Broad Cloth, 11 & 12 W. 3. c. 20. free.							

Silk

# Outwards.

Rates.

Duty.

			l.	s.	d.	l.	s.	d.	20 Pr	
Silk	voc. British Thrown Silk, the pound, cont. }									
	16 Ounces			3	4			2		
	All other Silk Manufactures	{ made of Silk only, or of Silk and Thread, or Hair, the pound weight of Silk and Worsted, the pound, 11 & 12 W. 3. c. 20. free.		1	8			1		
Skins, vocat.	Badgers Skins, the piece			1					12	
	Calve Skins (vide in C.)									
	Cats Skins	{ Black, with silver hairs, or without, the 120 seasoned, the 120 Gray—stag, the 120 tawed, the 120 Tawed and dyed into Colours, the 120	1	6	8		1	4		
			2	13	4		2	8		
			1				1			
			10				6			
	Coney Skins	{ stag, the 120 tawed, the 120	13	4			8			
			1				1			
	Dogs Skins, the dozen			2	6			1	10	
	Elk Skins, the piece, raw		1				1			
	Fox Skins, the piece				8				8	
	Hare Skins, the piece				3				3	
	Lamb Skins	Kid Skins—	{ dreft, the 100	13	4				8	
			{ in the Hair, the 100	10					6	
		{ vocat. Morkins—	{ tawed, with the wooll, }		16	8			10	
{ the 120										
{ untawed, the 120				16	8			10		
{ tawed, with the wooll, }			1	10			1	6		
{ white or black—		{ the 120								
		{ untawed, the 120	1	6	8		1	4		
Otters Skins—		{ Raw, the piece		1					12	
		{ Tawed, the piece		1	4				16	
	{ Wombs, the mantle	10					6			
Rabbit Skins black, the hundred		15					9			
Sheep, or	{ dreft, without the Wooll, }		1				1			
		{ the 112 lb. 20 C. 2. c. 5. }								
		{ Pelts, the 100	3	6	8		3	4		
Lamb Skins		{ Tawed, with the Wooll, the 120	3				3			
Squirrel Skins, the thousand		2	10			2		6		
Swans Skins, the piece			2	6				1	10	
Wolf Skins tawed, the piece			6					3	12	
Sleeves of Leather, the dozen pair (vide Garments)										
Sope—	{ the Barrel		1				1			
	{ Hard, British make, the 112 lb			10				6		
Spanish Sattin—	{ British making, the single piece }									
	{ the double piece }									
	{ Silk.									

# Outwards.

**Sprats** { in Foreign Bottoms, the Cade, cont. a thou- }  
 sand ————— }  
*Sprats, and all other Fish taken by Subjects*  
*of this Realm, and Exported in British*  
*Ships, 12 C. 2. c. 4. free.*

Starch, the 112 lb —————

Steel, voc. Gad Steel, the 112 lb —————

**Stockings** { Irish, the dozen ————— } 11 & 12 W. 3. c. 20.  
 Kersey, long or short ————— } *free.*  
 Leather, the dozen, ( vide Garments )  
 Lower Ends of Worsted Stockings, 11 & 12  
 W. 3. c. 20. *free.*  
 Silk Stockings ( vide Silk Manufactures )  
 Woollen or Worsted for Men or Children,  
 11 & 12 W. 3. c. 20. *free.*

**Stones** { Hilling Stones, the thousand ————— }  
 voc. — { Slate, the thousand ————— }

Stuffs, voc. Perpetuanas and Serges, and all other  
 Stuffs made of Wooll, or mixt with Hair or  
 Thread, 11 & 12 W. 3. c. 20. *free.*

Sugar of all sorts formerly brought into this  
 Kingdom, and after refined and made into  
 Loaves, and exported by way of Merchandize,  
 the 112 lb (for Drawback vide page 66) —

## T.

**T** Allow British, the 112 lb —————

Tapistry or Dornix, of what sort soever,  
 made in Britain, whereof any part is Wooll,  
 11 & 12 W. 3. c. 20. *free.*

Thread, voc. Black, Brown, or Coventry-Blue  
 ( vide Haberdashery )

Thrums, the 100 lb —————

Picking British ————— }  
 Tiffany made of Thread — { ( vide Linen. )

Tobacco Pipes, the groce, cont. 12 dozen —————

Tuffataes British, broad, narrow, or with  
 Thread ( vide Silk. )

**Tin** { unwrought, the 112 lb, 8 & 9 W. 3. c. 34 —  
 wrought, voc. Pewter, the 112 lb, 8 & 9 }  
 W. 3. c. 34 ————— }

## Rates. Duty.

Rates.			Duty.			
l.	s.	d.	l.	s.	d.	<sup>20</sup> pts
—	1	8	—	—	1	—
1	—	—	—	1	—	—
1	—	—	1	—	—	—
—	3	4	—	—	2	—
1	5	—	—	—	9	—
—	10	—	—	—	6	—
2	—	—	2	—	—	—
1	3	4	—	—	8	—
—	1	—	—	—	12	—
3	—	—	3	—	—	—
2	—	—	2	—	—	—

# Outwards.

Rates.

Duty.

U.

**V**ellures British, the single piece, cont. 7 yards  
 Vellures, the double piece, cont. 15 yards  
 Vinegar of Wine, the Ton  
 Virginals, the pair

l.	s.	d.	l.	s.	d.	<sup>20</sup> P <sup>ts</sup>
	10					6
1				1		
2	6	8		2		4
1				1		

W.

**W**admoll, the yard, 11 & 12 W. 3 c. 20.  
*free.*  
 Wastecoats of Wadmoll, Cotton, Kerfies or Flannel, and Woollen and Worsted knit ( vide Garments. )  
 Watches of all forts, the piece  
 Wax— { British, the 112 lb  
           { British hard Wax, the pound  
 Weld, the 112 lb  
 Whalebone cut or wrought (vide Haberdashery)  
 Whalefins, the groce, containing 12 dozen  
 Wine Lees, the Butt  
 Wire of Brass, British making, 7 A. c. 8. *free.*  
 Woad British, the Ton  
 Woad Nets, the hundred  
 Wood— { Boxwood, the Ton  
           { Gambraywood, the 112 lb  
           { Redwood, the 112 lb  
 Wooll Spanish, Exported in British Ships, *free*,  
 12 C. 2. c. 4. Rule 5.  
 Worsted, narrow or broad, British, 11 & 12  
 W. 3. c. 20. *free.*

	10					6
6				6		
	2					1 4
1	5			1		3
	2					1 4
1				1		
15				15		
	10					6
4				4		
	4	6				2 14
1	10			1		6

Y.

**Y**arn, vocat. Grogram Yarn, the pound—  
*All Goods having paid Duty Inwards, upon due Proof thereof, may be Exported free,*  
 12 C. 2. c. 4. Rule 7.  
*All other Goods, for every 20 s. value upon*  
*Oath ( as by the following Clause )*

	4					2 8
				1		

And



And if there shall happen to be brought in, or carried out of this Realm, any Goods liable to the Payment of Custom and Subsidy, which either are omitted in this Book, or are not now used to be brought in or carried out, or by reason of the great Diversity of the Value of some Goods, could not be rated; that in such case, every Customer or Collector, for the time being, shall levy the said Custom and Subsidy of Poundage, according to the Value and Price of such Goods, to be affirmed upon the Oath of the Merchant, in the Presence of the Customer, Collector, Comptroller and Surveyor, or any two of them.

	New Subsidy, —————	See page 12
	Impost 1690 —————	21
	Impost 1692 —————	24
	Fifteen <i>per Cent.</i> on Mullins —————	26
For Ascertaining the	New Duty on Coffee —————	27
the Value of Goods	Additional Duty on <i>ditto</i> and Drugs —————	28
liable to the ———	<i>Ditto</i> on Porcelan, &c. and Callicoes —————	29
	Second 25 <i>per Cent.</i> —————	30
	New Duty on Hides, &c. —————	38
	Additional Duty on Hides, &c. —————	40
	New Duty on Paper, &c. —————	42
About which you have likewise Directions —————		55
For the Value of East-India Goods —————		Appendix

## PARTITION IV.

**I**N this Division being to give you a View of the Laws relating to the Customs, Navigation, and Trade, as they stand at present, to avoid repeating what occurs in the Three first Parts, I have in the course of the Alphabet intermixed proper References to the same, and thereby rendred this last Part a general Index to the whole.

For the better Understanding whereof, please to observe,

1. That to avoid Repetition I have seldom noted the same thing under any two Heads, and therefore at the Foot of most of them I refer to some Matter or Circumstance relative to the same, but more naturally couched under some other Head: Thus in *Ships*, you find Reference desired to *Apprentices*, *Cattle*, *Coals*, &c. to which if you turn, you will find something in each of them that respects or affects *Ships*.

2. That where under any Head a short black Score points or leads from the bound Line on the left side to any following Particulars, it denotes, that they all have a Relation to the said Head; but when the said black Stroke is yet shorter, and does not extend so far towards the left hand, as to reach the bound Line aforesaid; the Meaning is, that all the Particulars so pointed to, have respect to the Article immediately preceding, not to the general Head: Thus in *Ships*, you see the 3, 5, 9, 10, 11, 12 and 13th Articles respect the word *Ships*; but the 1st and 2d have Relation to *British Ships*, the 4th to *Scots Ships*, and the 6, 7, and 8th to *Foreign Ships*.

As there is nothing of so universal concern among the Laws which respect the Customs and Trade, or so frequently consulted, as the Prohibitions ( especially by the Officers ) here follows a List of all Goods Prohibited to be Imported or Exported, with Marks and Directions for finding what further Penalties or Disabilities the Importation or Exportation of any of them are attended with, beside Confiscation.

## A List of Goods Prohibited to be Imported.

## Goods Prohibited Inwards.

## Acts.

Goods Prohibited Inwards.	Acts.		
	Year and Reign.	Ch.	Sect. &c.
<b>A.</b>			
Lamodes, and Lustings, (except into the Port of London, and by Licence) (*)	9 & 10 W. 3.	43	1, 2
Ammunition without Licence from Her Majesty (*)	1 Jac. 2.	8	2
Andirons	3 Edw. 4.	4	1
Aquavitæ ( <i>vide</i> Brandy.)			
Arms without Licence from Her Ma- jesty (*)	1 Jac. 2.	8	2
<b>B.</b>			
Bandstrings (*)	13 & 14 C. 2.	13	2
Basons, Counterfeit	3 Edw. 4.	4	1
Beef (*)	18 Car. 2.	2	1
Bells for Hawks ( <i>f</i> )	1 Ric. 3.	12	2
Bells called Sacring Bells	3 Edw. 4.	4	1
Bitts for Bridles	5 Eliz.	7	3
Bodkins	3 Edw. 4.	4	1
Books, Popish (*)	3 Jac. 1.	5	25
Boots ( <i>f</i> )	1 Ric. 3.	12	2
Bosses for Bridles	3 Edw. 4.	4	1
Brandy, Aquavitæ, or Spirits in Casks, less than 60 Gallons, or in Ships, under 15 Tuns Burthen	4 & 5 W. & M. 12 & 13 W. 3.	5 11	8 20
Brushes	3 Edw. 4.	4	1
Buckles ( <i>f</i> )	1 Ric. 3.	12	2
Buscans	3 Edw. 4.	4	1
Butter from Ireland (*)	32 Car. 2.	2	9
Buttons of all forts. (*)	4 & 5 W. & M.	10	2
<b>C.</b>			
Candlesticks { of Iron ( <i>f</i> )	1 Ric. 3.	12	2
{ called hanging Candlesticks—	3 Edw. 4.	4	1
Caps, Woollen	3 Edw. 4.	4	1
Cards { for Wooll—	2 W. & M.	4	16
{ called playing Cards—	10 Anne	19	165
Caskets	3 Edw. 4.	4	1
Cattle (*)	32 Car. 2.	2	1
Cauls of Silk	19 Hen. 7.	21	1
Chaffing { Batts—	3 Edw. 4.	4	1
{ Dishes—	3 Edw. 4.	4	1
Chains ( <i>f</i> )	1 Ric. 3.	12	2

## Goods Prohibited Inwards.

Acts.

	Year and Reign.	Ch.	Sect. &c.
Chapes	5 Eliz.	7	3
Cheese from <i>Ireland</i> (*)	32 Car. 2.	2	9
Chefs-men	3 Edw. 4.	4	1
Cinnamon without Licence (except from } <i>East India</i> )	8 Anna	7	13
Cloths Woollen (*)	3 Edw. 4.	4	1
Cloves without Licence (except from } <i>East India</i> )	8 Anna	7	13
Combs	3 Edw. 4.	4	1
Corfes of Silk, or Tiffues	19 Hen. 7.	21	1
Cupboards (f)	1 Ric. 3.	12	2
D.			
Dagger-Blades	5 Eliz.	7	3
Daggers	5 Eliz.	7	3
Dice	10 Anna	19	165
E.			
<i>East India, Persia, and China</i> wrought Silks, Mullins, Bengals, Stuffs mix'd with Silk, or Herba, Callicoos painted, dyed, printed, or stained there (except into the Port of <i>Lon-</i> <i>don</i> ) and under special Regulations (*)	11 & 12 W. 3.	10	3
Embroidery (*)	13 & 14 Car. 2.	13	2
Ewers	3 Edw. 4.	4	1
F.			
Fish of several sorts ( <i>vide</i> Fish in the Index) (*)			
Forcers	3 Edw. 4.	4	1
Forks, called Fire-Forks (f)	1 Ric. 3.	12	2
Fringes of Gold or Silver ( <i>vide</i> Gold)			
Fringes of Silk or Threat (*)	13 & 14 C. 2.	13	2
Furs Taw'd	1 Edw. 4.	4	1
G.			
Goloches, or Corks	3 Edw. 4.	4	1
Girdles of Silk	19 Hen. 7.	19	1
Gloves	5 Eliz.	7	3
Gold and Silver beaten, wrought in Papers } for Painters (f) }	1 Ric. 3.	12	2
Gold or Silver Thread, Lace, Fringe, or } other Work made thereof (*) }	10 Anna	26	66
Grates (f)	1 Ric. 3.	12	2
Gridirons	3 Edw. 4.	4	1
Gunpowder without Licence from Her } Majesty (*) }	1 Jac. 2.	8	2

Hammers

Goods Prohibited Inwards.

Acts.

Year and Reign.	Ch.	Sect. &c.
--------------------	-----	--------------

H.

Hammers—  
 Nails (f)—  
 Hanging Lavers (f)—  
 Garnets—{ for Girdles of Iron, Steel, }  
                   { Tin, Latin, or Alkmine— }  
                   { for Horses— }  
 Hats—  
 Silks, or Handles—  
 Rings, and Garnets (f)—  
 Holy Water stops (f)—  
 Horns of Lanthorns (f)—

K.

Keys (f)—  
 Knives—

L.

Laces—{ of Silk—  
                   { of Leather—  
                   { of Gold or Silver (vide Gold)  
 Ladles—  
 Lamb (\*)—  
 Leather Taw'd, Wares made thereof—  
 Lockets—  
 Locks—  
 Luffrings (vide Alamodes)

M.

Mace without Licence (except from }  
*East India*) (\*)— }  
 Salt from beyond Sea (\*)—  
 Mutton (\*)—

N.

Nails of Lattin with Iron Shanks (f)—  
 Needles, called Pack-Needles—  
 Needlework of Silk (\*)—  
 Nutmegs without Licence (except from }  
*East India*)— }  
 Paper—

P.

Painted—{ Cloths—  
                   { Forcers—  
                   { Glasses—  
                   { Images—  
                   { Paper— } (f)  
 Painted Wares of all sorts—  
 Pans, called Dripping-Pans—  
 Patterns—

3 <i>Edw.</i> 4.	4	1
1 <i>Ric.</i> 3.	12	2
1 <i>Ric.</i> 3.	12	2
3 <i>Edw.</i> 4.	4	1
5 <i>Eliz.</i>	7	3
3 <i>Edw.</i> 4.	4	1
5 <i>Eliz.</i>	7	3
1 <i>Ric.</i> 3.	12	2
1 <i>Ric.</i> 3.	12	2
1 <i>Ric.</i> 3.	12	2
1 <i>Ric.</i> 3.	12	2
5 <i>Eliz.</i>	7	3
19 <i>Hen.</i> 7.	21	1
1 <i>Ric.</i> 3.	12	2
3 <i>Edw.</i> 4.	4	1
32 <i>Car.</i> 2.	2	8
3 <i>Edw.</i> 4.	4	1
5 <i>Eliz.</i>	7	3
3 <i>Edw.</i> 4.	4	1
8 <i>Annæ</i>	7	13
12 <i>Annæ</i>	2	25
32 <i>Car.</i> 2.	2	8
1 <i>Ric.</i> 3.	12	2
3 <i>Edw.</i> 4.	4	1
14 <i>Car.</i> 2.	13	2
8 <i>Annæ</i>	7	13
1 <i>Ric.</i> 3.	12	2
3 <i>Edw.</i> 4.	4	1
3 <i>Edw.</i> 4.	4	1
3 <i>Edw.</i> 4.	4	1

# Goods Prohibited Inwards.

Acts.

Pewter or Tin, Manufactured—  
 Pins (*f*)—  
 Pinsons—  
 Points of Silk, or Corfes of Tissue—  
 Pork—  
 Pouches (*f*)—  
 Pummels—  
 Purfes (*f*)—

R.

Rapiers—  
 Razors—  
 Ribbons of Silk—  
 Rings—  
     { of Copper or Latin gilt— }  
     { for Curtains— }  
 S.

Saddles—  
 Saddle-Trees (*f*)—  
 Salt in Ships under 20 Tuns, or other- }  
     wife than in Bulk— }  
 Scabbards and Sheaths for Knives—  
 Sciffers—  
 Scummers—  
 Sheep (\*)—  
 Sheers (*f*)—  
 Sheers for Taylors—  
 Shoes—

Embroidered—  
 Thrown (*vide* Silk in Index)  
 Twined—  
 Silk—  
     { Wrought, mix'd with }  
     { Gold, Silver, or other }  
     Materials (\*)—

Silver (*vide* Gold)  
 Spirits (*vide* Brandy)  
 Spits, or Broches (*f*)—  
 Spoons of Lead and Tin (*f*)—  
 Spurs—  
 Stirrups, or any Harness pertaining to }  
     Saddles— }  
 Swine (\*)—

T.

Tea without Licence (except from }  
     *East-India*)— }  
 Tennis Balls—  
 Thread of Gold (*vide* Gold)

Year and Reign.	Ch.	Sec &c.
33 <i>Hen.</i> 8.	4	1
1 <i>Ric.</i> 3.	12	2
3 <i>Edw.</i> 4.	4	1
19 <i>Hen.</i> 7.	21	1
18 <i>Car.</i> 2.	2	1
1 <i>Ric.</i> 3.	12	2
5 <i>Eliz.</i>	7	3
1 <i>Ric.</i> 3.	12	2
5 <i>Eliz.</i>	7	3
3 <i>Edw.</i> 4.	4	1
19 <i>Hen.</i> 7.	21	1
3 <i>Edw.</i> 4.	4	1
5 <i>Eliz.</i>	7	3
1 <i>Ric.</i> 3.	12	2
1 <i>Annæ</i>	21	8
5 <i>Eliz.</i>	7	3
3 <i>Edw.</i> 4.	4	1
18 <i>Car.</i> 2.	2	1
1 <i>Ric.</i> 3.	12	2
3 <i>Edw.</i> 4.	4	1
3 <i>Edw.</i> 4.	4	1
6 <i>Annæ</i>	19	14
1 <i>Ric.</i> 3.	12	2
3 <i>Edw.</i> 4.	4	1
5 <i>Eliz.</i>	7	3
18 <i>Car.</i> 2.	2	1
7 <i>Annæ</i>	7	27
3 <i>Edw.</i> 4.	4	1

Tin

**Goods Prohibited Inwards.**

Fin, or Pewter Wares, or mix'd with Tin-  
Tobacco from the Continent of *America*,  
in Bulk or in Casks, Chests, or Cafes,  
under 2 C. wt—  
Tongs, called Fire Tongs—  
Turnets (f)—  
U.  
Actual (that is, Corn ground, or un-  
ground) from *Ireland*, &c. into *Scot-*  
*land*, as by—  
Instruments of War. without Licence from  
Her Majesty (\*)—  
W.  
Whalebone Cut (\*)—  
Wooll and Woollen Manufactures from  
*Ireland* ( vide Index in W. ) (\*)  
Wyre of Iron and Latin for Wooll-  
Cards, and all Iron Wyre smaller than  
Fine Fine, and Super Fine, and all  
Wares made of Iron Wyre—

Acts.		
Year and Reign.	Ch.	Sect. &c.
33 <i>Hen.</i> 8.	4	i
10 & 11 <i>W.</i> 3.	21	29
3 <i>Edw.</i> 4.	4	1
1 <i>Ric.</i> 3.	12	2
5 <i>Annæ</i>	8	1
1 <i>Jac.</i> 2.	8	2
9 & 10 <i>W.</i> 3.	23	12
2 <i>W. &amp; M.</i>	4	16

*Note*, That in the foregoing List, such as are mark'd thus (f) are  
Prohibited to be Imported by Strangers only.

That by a Clause in 3 *Edw.* 4. c. 4. such Goods as are Prohibited by  
that Act, may be Imported from *Ireland*, if they be made or  
wrought there.

That such as have an Asterisk prefix'd, beside the Forfeiture of the  
Goods in common with the rest, are attended with several Penalties  
and Disabilities, for which see Alphabetically in the following  
Index; where likewise you'll find those Prohibited to be brought  
from the *Netherlands* or *Germany*, with such other Forfeitures as  
arise from irregular and illegal Importation or Navigation, particu-  
larly, vide Goods, Parquet Boats, Pepper, Plantations, Quarantine,  
Salt, Ships, Silk, and Westmoney.

# A List of Goods Prohibited to be Exported.

## Goods Prohibited Outwards.

Acts.

BOXES, Cases, or Dyal-Plates for }  
Clocks and Watches, without the }  
Movements and Makers name— }  
Bullion, without proper Certificates, }  
Oath, &c.— }  
Frames for Stockings—  
Hides Raw —  
Horns unwrought —  
Metal not of *British* Ore (except Cop- }  
per Bars, by *British* for 14 Years, and }  
thence to the End of next Session— }  
Scouring Clay, Fulling Clay, }  
and Fullers Earth, Sheep, } *vide* Wooll.  
and Sheep Skins, with the }  
Wooll — }  
Tallow —  
Tobacco-Pipe Clay ( *vide* Wooll )  
White Ashes —  
Wooll, Woollen Yarn, } *vide* Wooll  
Thrums, or any thing of } *in Index.*  
Wooll not Manufactured— }  
For the Penalties attending the Expor-  
tation of such Goods, *vide Index*  
Alphabetically.

Year and Reign.	Ch.	Señt. &c.
9 & 10 W. 3.	28	2
7 & 8 W. 3.	19	6
<i>ditto.</i>	20	8
13 & 14 C. 2.	7	5, 11
7 Jac. 1.	14	4
5 & 6 W. 3.	17	3
12 Ann.	18	4
18 Eliz.	9	2
2 & 3 Edw. 6.	26	



An Abstract of several Laws relating to the Customs, Navigation and Trade, dispos'd under proper Heads, with Reference to those and such other Occurrences, as are to be found in the Three preceeding Partitions; the whole by way of a General Index.

# Index.

## A.

**A**bstracts, vide *Schemes*.  
 Agents, vide *Debentures*.  
 Alamodes, and Lustrings, Imported either uncustomed, prohibited, or insured, &c. the Persons concerned, or receiving such Goods, to give Security for the Penalties, or to go to Goal—  
 —Persons claiming, proof to lie on them—  
 —not giving Security, as above, the Goods forfeited—  
 —to give Security, only to pay Costs of Suit if Cast—  
 —to be brought to the Port of London only, and by Licence from the Commissioners of the Customs, and Mark'd, on Forfeiture of the Goods or the Value—  
 —to be Mark'd at Importation by the Custom-house Officers on forfeiture, and the Importers, or Possessors subjected to the Penalties of the 1 W. & M. c. 34.  
 —Counterfeiting such Mark, penalty l. 500.—  
 —Counterfeiting, altering, or misapplying such Mark, penalty l. 100.—  
 —Counterfeiting, or misapplying the Seals, or Mark, penalty l. 500.—  
 —and the Pillory—

## Acts.

Year and Reign.	Ch.	Sect. &c.
8 & 9 W. 3.	36	1
9 & 10. W. 3.	43	8
9 & 10 W. 3.	43	5
ditto.	—	10
5 Ann.	20	4
4 & 5 W. & M.	5	14
9 & 10 W. 3.	43	1.2
5 & 6 W. & M.	20	45
ditto.	—	45
6 & 7 W. 3.	18	30
9 & 10. W. 3.	43	5

## Index.

## Acts.

Alamodes Black, wheresoever Manufactured, found without the Marks and Seals of the Custom-house Officers, or Royal Lustring Company, forfeited, and the Persons in whose Custody found, liable to the penalties of 6 & 7 W. 3. c. 18

—Persons importing, receiving, assisting, or selling Alamodes, or Lustrings uncustomed, forfeit £. 500 — — —

—Bought, being uncustomed, or unmarked, forfeited, and the Buyer, Seller, or Person found with, forfeit each £. 100 — — —

—fold without proper Mark, Buyer and Seller, forfeit each £. 100. — — —

—Buyer discovering the Seller, is discharged from his Forfeiture, and has the benefit of Informer — — —

—Persons offending a Second time, or oftner, and Convicted, to pay so often double the Sum forfeited by this Act — — —

—Uncustomed, discovered by Seamen, entitles them to the Forfeitures, and frees them from their Ship, if they think fit — — —

—Seiz'd, to be carried to the Custom-house in London, and secured till Exportation — — —

—Seiz'd and Prosecution delay'd, penalty £. 500. — — and the Person render'd incapable of any Trust — — —

—Captains of Men of War Importing such Goods, beside all other penalties, made incapable to Serve Her Majesty, vide Goods, Masters, Ships — — —

Alc, vide Beer.

Aliens made Denizens, to pay Strangers Duties — — —

—and their Sons Unfreemen, to pay the Scavage Duties, &c. in the Port of London, 20. Rule — — —

Year and Reign.	Ch.	Señ &c.
8 & 9 W. 3.	36	3
9 & 10 W. 3.	43	3
ditto.	—	5
6 & 7 W. 3.	18	28
ditto.	—	29
9 & 10 W. 3.	43	7
ditto.	—	4
8 & 9 W. 3.	36	4
9 & 10 W. 3.	43	2
5 Ann.	20	1
9 & 10 W. 3.	43	6
ditto.	—	4
22 Hen. 8.	8	1
12 Car. 2.	4	6

# Index.

- Aliens Children under 21 Years of Age, not to Trade nor make Entries, (*vide Bonds, Goods, Merchants, Plantations*)
- Duty Inwards, *vide page 8, 9, 11, 86, 87.*
- Duty Outwards, taken off ———— }
- Allowances, *vide Discounts.*
- Alterations since the first Book of Rates, Anno 1650, page 6.
- Ammunition, Arms, Utensils of War, or Gunpowder, Imported without Licence from Her Majesty, forfeited, and treble the value ———— }
- Aquavite, *vide Brandy.*
- Arms, *vide Ammunition.*
- Ammunition or Gunpowder, may be Prohibited to be Exported at the Queens pleasure ———— }
- Ashes, called Pearl Ashes, may be brought from Germany, paying Duty as Potashes, *vide W.* ———— }
- Appropriations of the Duties, *vide page 3. and the Branches respectively. Part. I.*
- Apprentices, Boys above 10 Years of Age chargeable to any Parish, may be so bound, and put to Sea ———— }
- Indentures to be sent to any Collector of the Customs, who is to Register and Endorse the same, on forfeiting l. 5. — — and to transmit Certificates on Stamp'd Paper or Parchment, of their Names, Ages, and to what Ship belonging, to the Lord High Admiral, or Commissioners ———— }
- such Boys not to be Impressed, nor Listed in Her Majesties Service, till they be 18 Years of Age ———— }
- Ships from 30 to 50 Tons to take one such, from 50 to 100 Tons two such, and one more for every 100 Ton they carry above that, Masters refusing to take them accordingly, forfeit l. 10. }

Acts.		
Year and Reign.	Ch.	Sect. &c.
13 & 14 Car. 2.	11	10
25 Car. 2.	6	2
9 Ann.	6	3. 5
1 Jac. 2.	8	2
12 Car. 2.	4	12
10 & 11 W. 3.	21	30
2 & 3 Ann.	6	1
ditto.	—	5
ditto.	—	4. 5
ditto.	—	8

## Index.

## Acts.

Year and Reign.	Ch.	Sect. &c.
<i>ditto.</i>	—	9
<i>ditto.</i>	—	13
<i>ditto.</i>	—	14
5 & 6 W. & M.	2	4
1 W. & M.	22	2
13 & 14 Car. 2.	11	10
13 & 14 Car. 2.	11	21
3 Hen. 7.	8	1

**Apprentices**, Masters upon their Arrival, to Certifie to the Collector, the Number of such Apprentices aboard }  
 —Collectors, to transmit an Account of all such Apprentices to the Quarter Sessions, when required, on forfeiture of *l. 5.* — }  
 —and to Insert at the bottom of the Coquet, the Number of the Men and Boys on board each Ship, describing such Apprentices particularly, their Names, Ages, and Dates of their Indentures — }

**Bacon**, may be Imported — }  
**Baleage**, *vide London.*  
**Balks**, their Dimensions, *vide page 72.*  
**Bandstrings**, *vide Bonelace.*  
**Barks**, *vide Goods.*  
**Beef**, *vide Cattle and Flesh.*  
**Beer**, Ale, Cyder or Mum for the Ships use, not to Drawback the Excise, (*vide page 46.*) — }  
**Bills** of Entry to be Subscribed by the Merchant himself, his known Servant or Factor, with the Marks, Numbers, and Contents of the Goods, &c. — }  
**Bills** at sight, or View, to be Subscrib'd by the Office s, the Goods being first by them Measured, Weighed and Numbred — }  
**Blackwood**, *vide Logwood.*  
**Boats**, *vide Goods.*  
**Boatwains**, *vide Masters.*  
**Bonds** to be Given for Duties, *vide the Duties severally, Part. I.*  
 —to be given upon Exportation, *vide page 33, 36, 39, 41, 42.*  
 —to be given by Aliens, to employ their Money in purchasing Commodities of this Realm — }  
 —*vide Coals, Corn, East India, Goods, Plantations, South Sea Wooll.*

## Index.

Bonlace Forreign, Bandstrings, Cut-work, Embroidery, Fringe, Needle-work made of Thread, or Silk, and Buttons of all sorts Imported, forfeited, the Importer liable to l. 100.— and the Seller to l. 50.—

—except thread Bonlace—

Book of Rates, when granted, *vide pag 84.*

Books Popish, in what Language soever Imported, to be burnt, and the Importer, Buyer, and Seller forfeit 40 s. for every Book—

—Printed in the Latin, Greek, Oriental or Northern Languages, in the Universities of *Oxford* and *Cambridge*, or in the Universities of *Scotland*, to Drawback the Duty on Paper, payable by—

Bboxes for Clocks, or Watches, *vide Bullion.*

Branches of the Revenue, Enumerated, *p. 2.*

—the Numbers of the Branches explain'd, *page 53.*

—*vide Duties.*

Wandy Imported in Casks, under 60 } Gallons, forfeited—

—Imported in Ships under 15 Tons } forfeited, except to each Seaman a Gallon for the Ships use—

—From *Guernsey*, &c. *vide page 45, 96.*

Britain and British, those Words why used, *vide page 4.*

Britain, the Subjects to have a full } Intercourse of Trade, and Navigation. }  
Art. 4.

British Subjects, how to be understood, *vide Masters.*

Bul's, *vide East India, Ships.*

Bullion Imported, *vide Goods.*

—or Foreign Coins of Gold or Silver, } may be Exported Duty free, Entry } being made—

—or Molten Silver, or Wrought Plate } Shipt without a Certificate from } the Wardens of Goldsmiths-hall, or } without their Mark, forfeit—

## Acts.

Year and Reign.	Ch.	Sect. &c.
13 & 14 Car. 2.	13	2
4 & 5 W & M.	10	2
5 Ann.	17	1
3 Jac. 1.	5	25
10 Ann.	19	63, 64
4 & 5 W. & M.	5	8
12 & 13 W. 3.	11	20
5 Ann.	8	1
15 Car. 2.	7	12
6 & 7 W. 3.	17	6

Bullion

## Index.

## Acts.

- Bullion shipt without a Certificate from the L<sup>d</sup>. Mayor of London's Court, that Oath has been made there, or before Entry, forfeited and double the Value
- Officers granting a Cocquet for such Bullion before such Certificate be produced, forfeit *l*. 200. and made incapable of any Office or Place of Trust
- Masters or Captains knowing such to be Shipt, without Certificate, Oath, and Entry, forfeit *l*. 200. and if belonging to a Ship of War, forfeit their Employment beside
- Persons Enttring, or Shipping Bullion in the Name of any other than the true Owner and Proprietor, forfeit the same or the Value
- seiz'd, Proof to lie upon Owner or Claimer, or Exporter
- viz. Boxes, Cases, or Dial Plates for Clocks and Watches of any Metal, (without the Movements and Makers Name engraven thereon ) Exported, or endeavoured to be Exported, forfeited, and *l*. 20. for every Offence
- viz. Silver Watches, or other Silver Manufactures, so many may be Exported Yearly ( according to the Rules prescrib'd 8 & 9 W. 3. c. 7. ) as the Commissioners of the Customs shall allow
- Bushel describ'd Page 71.
- Butlerage, *vide* Prizage.
- Butter and Cheefe, not to be brought from Ireland on forfeiture, and other Penalties impos'd, in case of Cattle Imported, which see
- Buttons, *vide* Bonelace.

C.

C Allicoos, the Measure settled page 150.

C Calveskins, *vide* Hides.

Year and Reign.	Ch.	Sect. &c.
7 & 8 W. 3.	19	6, 7.
ditto.	—	8
ditto.	—	7
6 & 7 W. 3.	17	14
ditto.	—	13
7 & 8 W. 3.	19	9
9 & 10 W. 3.	28	2
ditto	—	1
32 Car. 2.	2	9

Captains

# Index.

- Captains of Men of War, British or Foreign,** Importing Goods, to Report upon Oath, and to be subject to all Searches and Rules with Merchant Men (visualling Bills, and Entring excepted) Penalty l. 100 ———
- Vide Alamodes, Bullion, Plantations, Wooll.*
- Cards and Dice** may be Exported without paying the Stamp'd Duty ———
- Carmen,** *vide Goods.*
- Carriages,** *vide Goods.*
- Cases for Clocks and Watches,** *vide Bullion.*
- Cattle Irish** intermix'd with *British*, forfeited, and the whole Drove to be adjudg'd *Irish* ———
- Seiz'd and afterwards removed, being found alive, may be seiz'd in any other Place ———
- Beef, &c. seized as *Irish*, &c. If the Owner within 48 Hours, proves before a Justice of Peace, by Two credible Witnesses upon Oath, that they are not such, may be delivered back upon a Warrant from the said Justice, or else forfeited ———
- A Confederacy to evade the Seizures, or Forfeitures, incurs a *Præmunire* ———
- The Importation of Great Cattle, Sheep, Swine, Beef, Pork, Mutton, or Lamb, a Pub. Nufance ———
- Ships Importing such Goods, forfeited, and the Masters, Mariners, and Assistants, to be Imprisoned Three Months without Bail ———
- such Goods may be seized by any Persons ———
- Seizers, Church-wardens, &c. failing in their Duty, forfeit l. 100. and likewise for every One of the great Cattle 40s. and for every Sheep or Swine 10 s. ———

Acts.		
Year and Reign.	Ch.	Sect. &c.
13 & 14 C. 2.	11	3
10 Ann.	19	170
32 Car. 2.	2	11
ditto	—	10
18 Car. 2.	2	1
20 Car. 2.	7	10
18 Car. 2.	2	1
32 Car. 2.	2	8
20 Car. 2.	7	5
ditto	—	2
32 Car. 2.	2	3
20 Car. 2.	7	4
32 Car. 2.	2	6

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## Acts.

	Year and Reign.	Ch.	Sect. &c.
Cattle, 600 may be Imported Yearly from the <i>Isle of Man</i> into <i>Chester</i> , <i>Liverpool</i> , or <i>Wirewater</i> ————	20 Car. 2.	7	9
Certificates, <i>Vide Alamodes, Cocquets</i> , <i>Debentures, Officers, Plantations</i> , <i>Wooll</i> .			
Cheese, <i>vide Butter</i> .			
Children of Natural Born Subjects born Abroad, are to be deem'd } Subjects to all Intents and Pur- } poses ————	7 Ann. 10 Ann.	5 5	3 1
—Born aboard any Ship belonging to the <i>South Sea Company</i> , to be deem'd } Natural Born Subjects ————	9 Ann.	21	53
Clerks and Servants, <i>vide Officers</i> .			
Clocks, <i>vide Bullion</i> .			
Cloths made in any foreign Place, Impor- ted, forfeited, and the Importers to be Fined at the Sovereigns Pleasure }	11 & 12 Ed 3.	3	1
Cloves, <i>vide Spicery</i> .			
Coals Shipt for <i>Ireland, Isle of Man</i> , or the Plantations, Bond to be given for Landing them accordingly, on Forfeiture of the Ship and Coals, or the Value ————	9 Ann.	6	6
—Exported secretly and without Pay- ment of Duty, the Owner to pay } double the Duty ————	13 & 14 C. 2.	11	9
Coals, Culm, and Cynders, Imported, or brought Coastwise, landed before payment of Duty, forfeited, and the Ship ————	9 & 10 W. 3.	13	8
—Commissioners of the Customs to ap- point Meters and Weighers, who are to return Certificates of the Sorts and Quantities ————	ditto	—	9
—Meters neglecting such Certificates, forfeit <i>l. 100</i> . ————	ditto	—	9
—10 s. <i>per Ton</i> to be paid for all short Entred (over and above the usual Duties) unless the Post Entry be made in 6 Days, and the Ship to be stopt or sold for the same ————	ditto	—	9



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Coals, &c. not to pay Duty a second time,  
*vide page 34, 36.*  
 —in the Fryth of *Forth*, not to pay Duty,  
*vide page 34, 36.*  
 —used for melting Copper and Tin Ores  
 in *Cornwal* and *Devon*, to draw  
 back the Coast Duty —  
 —Shipt Coastwise, and afterwards design-  
 ed for Exportation, the Master pro-  
 ducing his Coast Cocquet, and mak-  
 ing Oath to the Quantity of Coals  
 on board, may pay the Subsidy Out-  
 wards accordingly, and to have a  
 Certificate to cancel his Bond, pro-  
 vided the Ship be laden with Coals  
 only, and this to continue only till  
 1 June 1714. and to the End of the  
 next Session —  
 —Cochineal may be brought from *Spain*  
 in any Ship —  
 —Cocquets, *vide Apprentices, Officers,*  
*Wool.*  
 —or Certificates Outwards, to be in the  
 Merchants Possession, after he has  
 paid the Duty, till he ships his Goods,  
 and then to be delivered with the  
 Marks and Numbers to the Searcher,  
 25 Rule —  
 —Coffee from any place, from whence it  
 may be legally brought, how to pay  
 Duty, *vide page 40.*  
 —Warehouse-keepers suffering any Em-  
 bezlement, forfeit *l. 100* and made  
 incapable of any Publick Employ-  
 ment —  
 —not to be put into Warehouses, if the  
 Duties be paid down at Importa-  
 tion —  
 —Run, forfeited, and *l. 500* Penalties on  
 the Persons offending, and their  
 Abettors —  
 —Coffee may be garbled from Dirt,  
 Stones, &c. —  
 —Coin, *vide Bullion.*

Acts.		
Year and Reign.	Ch.	Sect. &c.
9 Ann.	6	53
ditto	28	6
12 Ann.	18	3
12 Car. 2.	4	6
10 Ann.	26	36
ditto	—	39
ditto	—	35
ditto	—	45

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## Acts.

Year and Reign.	Ch.	Sect. &c.
25 Car. 2.	8	3
4 & 5 W. & M.	5	25
6 W. & M.	1	5
ditto	—	5
13 & 14 C. 2.	11	33
12 & 13 W. 3.	10	88
12 Ann.	18	5
1 Jac. 2.	19	4

Coinage, a Receipt from the Receiver-General, and a Certificate from the Comptroller General, with Allowance of the Commissioners of the Customs, is a *Quietus* to any Collector —

—Fees, how to be Distributed, *vide* page 31.

Collectors, *vide* Apprentices, Damages, Debentures, Greenland, Greenwich, Officers.

Commanders, *vide* Captains.

Commissioners of the Customs to take the usual Oaths, *vide* Officers.

—They and Patent Officers, their Deputies, &c. to take the Oath of Trust at their Admission —

—have Power to Administer the Oath against exacting Fees, to Patent Officers and their Deputies —

—and the Oath of Trust to Officers —

—not to be Members of Parliament, &c.

—*vide*, Alamodes, Corn, East India, Equivalent, Bullion, Coals, Coinage, Hides, Linen, Naval, Officers, Packet-boats, Plantations, Spicery, Tea, Warehouse, Wool.

—See likewise the Branches severally, Part. I.

Computation, directions about it, page 53 to 61. and *Appendix*.

—the different Methods, page 56, 57, 58, 59, 60.

—Examples, see the Branches severally Part. I.

And *vide* from page 53 to 61. and *Appendix*.

Copper-bars, foreign, Exported, not to Draw back the Duties, unless they were Imported from the *East Indies* or Coast of *Barbary* only —

Corn Imported, the Price to be settled by the Justices of the Peace twice every Year in *England* —

Corn,

# Index.

**Corn**, the Old Subsidy to be paid according to such Prices at the Port of Importation —

Exported, with Bounty, Bond to be given for the Exporting it after the Rate of *l.* 200. for every 100 Tons of Corn, and for every 40 Bushels of Bear, *alias* Bigg, or Ton of Oatmeal *l.* 10. and so proportionably —

such Bond to be cancelled upon Certificate under the Common-Seal of the Chief Magistrate of any Place beyond Sea, or under the Hands and Seals of two known *British* Merchants —

Bounty to be paid, *vide page 67.*

Bounty to be paid by the Collector out of the Branch of Customs, on demand, upon proper Certificates and Oath, *vide page 11.*

or by the Receiver-General in Three Months, upon Certificate to the Commissioners of the Customs, from the Collector, that he has not Money to pay it —

*vide Fees, Ships, Victual.*

Counterfeiting, *vide Alamodes, Debentures, Hides, Linen, South-sea.*

Cutwork, *vide Bonelace.*

Cyder, *vide Beer.*

## D.

**Damages**, described, *page 61.*

—on Wines to be adjusted at the Discretion of the Collector, and one of the principal Officers, Rule 10 —

—on Tobacco and other Goods, may be adjusted by Two indifferent Merchants upon Oath, to be chosen by the principal Officers, Rule 11. *vide Appendix* —

—to be rebated on Debentures, *vide Debentures.*

Acts.		
Year and Reign.	Ch.	Sect. &c.
22 Car. 2.	13	1
1 W. & M. 5 Ann.	12 29	2 10
1 W. & M.	12	2
ditto	—	2
12 & 13 W. 3.	10	91
12 Car. 2.	4	6
ditto	—	7

Deben-

## Index.

## Acts.

	Year and Reign.	Ch.	Sect. &c.
Debentures, or Certificates for Drawing back Duties upon Exportation, to be Stamped throughout <i>Britain</i> , Penalty on the Writer or Printer <i>l. 10.</i> beside full Cost of Suit; On the Officer that Signs, loss of Office be- side the foresaid Penalties, and the Certificate or Debenture not good, till it be Stampd, and <i>l. 5.</i> paid down beside the Stamp Duty—	9 <i>Ann.</i>	23	26
—Counterfeiting such Stamps, Felony—	<i>ditto</i>	—	32
—Upon altering the Stamps, Deben- tures, &c. marked with the Old Stamps, may be changed within 60 Days after Proclamation; those not brought in by that time of no use—	9 <i>Ann.</i>	23	30
—for Duties to be Drawn back upon Re-exportation, to be sworn to by the true Exporter only, as being in- terested in the Hazard of the Voy- age, or so employed by Commission in the Direction of the Voyage, as to be able to judge whether the Goods be really, and <i>bona fide</i> Ex- ported—	4 & 5 <i>W. &amp; M.</i>	15	13
—may be sworn to by the Agent or Hus- band of any Company, or by any Merchants known Servant usually employed in making his Entries—	2 & 3 <i>Ann.</i>	9	14
—for Chocolate, Cocoa, Pictures, Spi- cery, and Tea, (not from the Place of its Growth) Oath to be made, for whose Account Exported—	6 & 7 <i>W. 3.</i>	7	5
—for Tobacco Exported, to be on one or more Parchment or Parchments, and Oath to be made, and printed on the Debenture, in the Terms pre- scribed by—	7 & 8 <i>W. 3.</i>	10	5
—for Tobacco Exported in a Vessel un- der 20 Tons, not to be paid—	8 <i>Ann.</i>	13	20
—for Tobacco Enter'd for <i>Ireland</i> , not to be paid till a Certificate be pro- duced of its being Landed there—	<i>ditto</i>	—	18

# Index.

Debentures, Masters to carry a Duplicate of the Contents shipt, certify'd by the Officers in *Britain*, which is to be produced to the Officers in *Ireland*, before Landing

Goods shipt by Certificate, relanded forfeited, or the Value, and no Drawback to be paid for the same—

Boats, Horses, Carriages, &c. so employ'd, forfeited; and the Exporters, Assisters, Directors, or Receivers, forfeit double the Amount of the Drawback on such Goods

Officers conniving, forfeit their Employments, to be Imprison'd Six Months, and made incapable of any Publick Office—

Masters of Ships, or others belonging to such Ships, assisting or conniving, to suffer 6 Months Imprisonment, beside all other Penalties by former Acts, or either of them—

Allowances on damag'd Goods and Discounts made Inwards, to be rebated, or default'd on Debentures—

*Vide Books, Corn, Fees, Fish, Goods, Hides, Merchants, Salt.*

Schemes for Calculating the Drawbacks, *vide page 64, 65, 66, 67.*

Denizens, *vide Aliens.*

Denmark, Trade thither free to all Subjects

Devenerunt, *vide Seizers.*

Diamonds, Jewels, Pearls and Precious Stones, to pass Outwards without Warrant or Fee, *see at the end of the Table of Fees after Index*

Dice, *vide Cards.*

Discharge of Goods, Rules and Directions for the same from *page 68 to 84.*

Discounts, allow'd, *vide the Branches respectively, Part. I.*

Acts.		
Year and Reign.	Ch.	Sect. &c.
8 Ann.	13	19
{ 13 & 14 C. 2. 8 Ann.	11 9	12 25
8 Ann.	13	16
ditto	—	17
ditto	—	17
13 & 14 C. 2.	11	12
25 Car. 2.	7	5
12 Car. 2.	4	7
Discounts		

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## Acts.

Year and Reign.	Ch.	Sect. &c.
--------------------	-----	--------------

**Discounts**, a Table for working them, *page* 51, 52.

—Inwards, to be rebated Outwards, *vide* *Debentures*.

**Dispatch**, *vide* *Merchants*.

**Drawbacks**, allow'd, *see the Branches severally, Part. I.*

—Exceptions, *see the Branches severally, Part. I.*

—Schemes for Calculating them, *page* 64, 65, 66, 67.

—A Scheme for the time limited for Exportation, *page* 62, 63.

—*vide* *Bonds, Corn, Debentures, Fees, Fish, Goods, Hides, Hops, Merchants, Naval Stores, Sugar.*

**Drugs Rated**, a Clause to be observed, *page* 126.

—*Unrated*, enumerated and ascertained, *page* 28.

—how to be valued, *page* 28, 41.

—and Goods for Dyers use enumerated and ascertained, *page* 28.

—of *America*, regularly Imported from the Plantations, to pay Duty only as if from the place of their Growth —————

7 *Ann.*

8 12

**Duties** enumerated and referr'd to for Explanation, *page* 2.

—under whose Management, *page* 43, 44.

—how and when payable, *see the Branches respectively, Part I.*

—to be paid Inwards and Drawn back upon Exportation by *British* in *British* Ships, from *page* 88, to 194.

—to be paid or drawn back by Aliens, over and above the former, *page* 86, 87.

—to be paid Coastwise, *page* 199.

—to be paid Outwards, from *page* 201 to 220.

**Dyal-plates**, *vide* *Bullion*.

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## E.

- E**ast-India, Entries of Goods thither to be upon Oath; and Goods undervalued or unentered, forfeited, and double the Value —
- Ships bound thither, to give Bond, after the Rate of *l.* 2500 — — for every 100 Tons Burthen, to bring their Returns without breaking Bulk to some Port of *Britain* —
- Duties of Goods from thence, how to be paid.
- Directions about the Duties. } *Vide Appendix.*
- Examples of the Computations thereof. }
- Goods to be sold publicly by Inch of Candle, on Forfeiture, or the Value —
- Persons trading thither not Qualified, forfeit Ship and Cargo, and double the Value —
- Persons Licensed, not to Trade above the Value of their Stock —
- Wrought Silks, &c. not to be worn in *Britain*, page 26.
- Such Goods to be Imported into the Port of *London* only, and there regularly enter'd, on Forfeiture, and *l.* 500. —
- to be Cellared or Secured in Warehouses till Exportation —
- Warehouse-Keepers suffering them to be Embezled, forfeit *l.* 500. — and the Value of the Goods, and made incapable to hold any publick Employment —
- found in any House (other than the Queen's Ware-house) forfeited, and the Seller, or Person in whose Custody they are found, to pay *l.* 200. — — whether such Goods be mixt, or made up with other Goods, or not —

## Acts.

Year and Reign.	Ch.	Sect. &c.
9 & 10 W. 3.	44	67
6 Ann.	3	1
9 & 10 W. 3.	44	69
ditto.	—	81
ditto.	—	61
11 & 12 W. 3.	10	3
ditto.	—	2
ditto.	—	6
ditto.	—	2

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## **Acts.**

**East-India Wrought Silks, &c. Seized,** }  
 Proof to lie on the Owner, and to }  
 be sold by Inch of Candle for Ex- }  
 portation—

—Upon Exportation of such Goods, }  
 Bond to be taken accordingly—

—Such Bonds to be Cancelled upon }  
 Certificate, under the Common }  
 Seal of the Chief Magistrate a- }  
 broad, or under the Hands and }  
 Seals of two known *Brit. Merchants* }

—Such Bonds not Prosecuted within }  
 3 years, nor Judgment obtained }  
 within 2 years after prosecution, }  
 void; Officers refusing to deliver }  
 them up accordingly, to pay Da- }  
 mage, and treble Costs—

—An Account of such Prohibited }  
 Goods to be delivered by the Ware }  
 house-Keeper to the Commissioners }  
 of the Customs half-yearly, which }  
 they are to lay before the Parlia- }  
 ment the 1st Week of every Session }

**Eastland Company; any Subject may be** }  
 Free of it, paying 40 shillings—

**Embroidery, vide Bonelace.**

**Equivalent to be paid by *England* to** }  
*Scotland* for Duties paid there (not }  
 then purchased) applicable to any }  
 Debts of *England* contracted before }  
 the Union of the 2 Kingdoms, Art. 15. }

—Commissioners to have Abbreviats half }  
 yearly from the Commissioners of the }  
 Customs in *Scotland* of the Produce }  
 of that Revenue—

—to have the Excescence (over and a- }  
 bove *l. 30000* annually) for 7 years }  
 from *1 May 1707*, to the Uses directed }

**Examples of Computing *East India*** }  
*Goods, vide Appendix.* }

—other Goods, vide *Computation.*

—of Discharging Goods, page 69, 75, 76, 77.

**Exchequer, vide Goods, Officers, Seizure,** }  
*Session, Witnesses, Wooll, Writs.* }

Year and Reign.	Ch.	Sect. &c.
11 & 12 W. 3.	10	2, 4
<i>ditto.</i>	—	2
<i>ditto.</i>	—	2
8 Ann.	13	24
11 & 12 W. 3.	10	6
25 Car. 2.	7	6
5 Ann.	8	1
6 Ann.	24	1
5 Ann.	8	1



## Index:

- Exchequer in *England*, to appoint Ports, }  
 Landing Places, &c. ————— }  
 —in *Scotland*, to do the same there ————— }  
 —Officers of the Customs subject to }  
 the Rules of that Court ————— }  
 —the Four Terms, viz. *Whitson-tide*, }  
 from 1 *June* to 22; *Lammas*, from }  
 7 *July* to 26; *Martinmas*, from }  
 3 *Nov.* to 29; and *Candlemas*, from }  
 23 *Jan.* to 12 *Febr.* all inclusive ————— }

## F.

- F**ees, a Table for the Port of *London* }  
 (after the Index) ————— }  
 —in the other Ports, to be such as were }  
 taken in 4 *Jac.* 1. till otherwise set- }  
 tled by Parliament ————— }  
 —payable by 12 C. 2. c. 4. or by any }  
 Law since, to the Officers of the Cu- }  
 stoms in *Great Britain*, confirmed — }  
 —of a Post Entry, when the Custom is }  
 under 5 s. nothing; exceeding that, }  
 and under 40 s. 6 d; above 40 s. the }  
 same Fees with the prime Entry, }  
*Table of Fees after the Index* ————— }  
 —of a Cocquet or Certificate Outwards }  
 to be paid in one Sum to the Officer }  
 granting the same, Rule 25. ————— }  
 —for Corn and Provisions within the }  
 Port of *London*, only 1. — 3. 5. and }  
 to pass by Transire without Bond — }  
 —for Corn under 50 Quarters, or Hops }  
 under 50 Bags, only 1. — 1. 8½ — }  
 —but one Fee to be paid, though the }  
 Duties be distributed into several }  
 Offices, *Table of Fees after the* }  
*Index* ————— }  
 —not to be exacted by Officers; Pen- }  
 alty, Loss of Employment, and Inca- }  
 pacity to hold any Office in the Cu- }  
 stoms for the future, Rule 24. and }  
*Order of the Commons annexed to* }  
*the Table aforesaid* ————— }

## Acts.

Year and Reign.	Ch.	Sect. &c.
13 & 14 <i>Car.</i> 2.	11	14
6 <i>Ann.</i>	26	17
<i>ditto.</i>	—	11
7 <i>Ann.</i>	15	1
12 <i>Car.</i> 2.	4	6
<i>ditto.</i>	—	7
8 <i>Ann.</i>	13	26
12 <i>Car.</i> 2.	4	6, 7
<i>ditto.</i>	—	6
1 <i>Ann.</i>	26	1
<i>ditto.</i>	—	2
12 <i>Car.</i> 2.	4	6
<i>ditto.</i>	—	6

## Index.

**Fees** Legal, not paid, Dispatches may be }  
 stop'd, Order of Commons aforesaid }  
 —none to be paid for Foreign Coin and }  
 Bullion Inwards—  
 —nor for Diamonds, Precious Stones, }  
 Jewels and Pearls, Outwards—  
 —nor for Fish by *British* in *British* }  
 Shipping, Inwards, Outwards, or }  
 Coastwise—  
 —nor for Goods paying for Subsidy }  
 5 s. or under, *see the Table of Fees* }  
*after Index*—  
 —nor for Corn Debentures—  
 —nor for Fish and Flesh Debentures }  
 —nor for Salt Debentures—  
 —for Coinage, how to be distributed, }  
*page 31.*  
**Fish**, Imported, not Cured, Saved, and }  
 Dried by *British* or *Irish*, to pay }  
 double Aliens Custom, vide *page 9* }  
 —taken by Foreigners, and Dried in this }  
 Kingdom, forfeited—  
 —*viz.* Cod, Herrings, Ling, or Pilchards, }  
 fresh or salted, dry or bloated, and }  
 Salmon, Eels or Conger Imported, }  
 taken by Foreigners, forfeited—  
 —except Stock Fish, and Live Eels—  
 —of all sorts taken by Foreigners, and }  
 Imported in Foreign Ships, not be- }  
 ing wholly *British*, forfeited, and }  
 the Ship—  
 —a Proviso for Stock Fish, Live Eels, }  
 Anchoves, Sturgeon and Cavear—  
 —*viz.* Cod Fish, Hake, Herrings, Ling, }  
 Pilchards, Salmon and Sprats, not to }  
 be Imported, unless Oath be made }  
 by the Owner that they were all }  
 Cured with Salt, for which the }  
 Duties payable in *Britain* were }  
 Paid or Secured, and not Drawn- }  
 back, on Forfeiture, and double the }  
 Value—

## Acts.

Year and Reign.	Ch.	Sect. &c.
12 Car. 2.	4	6
ditto.	—	6
12 & 13 W. 3.	10	91
9 & 10 W. 3.	44	21
7 Ann.	11	2, 10
9 & 10 W. 3.	44	13
12 Car. 2.	18	5
13 Eliz.	11	6
18 Car. 2.	2	2
32 Car. 2.	2	7
10 & 11 W. 3.	24	13
ditto.	—	13, 14
1 Ann.	21	14
2 & 3 Ann.	14	13

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## Acts.

- Fish; but the Master of any Boat or Vessel bound on a Fishing Voyage to the *North Seas* or *Isleland*, may in any Port of *Great Britain* take on board any quantity of *British* Salt, paying or securing the Duties—
- Officer to give the Master a Certificate of the quantity shipped, and of the paying or securing the Duties—
- Cod Fish, Ling or Hake cured there, may be Imported, Oath being made before landing, of their being caught and cured there, and the Fish tender'd at landing, and before removing them, to have part of the Tail of each Fish cut off. Fish landed before they be so tender'd, forfeited, and double the Value—
- Foul Salt so made use of, remaining, to be thrown over-board in presence of the Salt Officer—
- Salt remaining unused, not entred in 10 days after coming into Port (except by Stress of Weather, or other unavoidable Necessities) or landed before Entry, and paying down the Duties, forfeited, and double the Value by the Proprietor, Master, or Person Commanding—
- The Master of such Boat or Vessel producing the Certificate aforesaid, making Oath of the Fish being cured and tender'd as above, is to receive a Certificate from the Collector accordingly (*gratis*) and of paying the Duty of the Salt remaining; upon producing which Certificate to the Collector of the Salt Duties, where the Duty was paid or secured, it is to be repaid, or Security discharged—
- Boats or Vessels having taken in such Salt perishing at Sea, or being taken by Enemies, the Proprietor upon Proof at the Quarter Sessions where

Year and Reign.	Ch.	Sect. c.
12 Ann. Sess. 2. }	2	1
ditto.	—	2
ditto.	—	3
ditto.	—	4
ditto.	—	5
ditto.	—	6
ditto.	—	7

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## Acts.

- he inhabits within 9 Months, to be repaid the Duty, or the Security discharged—
- Fish*, viz. Cole-fish, Cod-fish, Gull-fish, Haddocks, and Herrings Imported in Foreign Ships, or bought from Foreigners, forfeited, and the Ship—
- Imported in *British* Ships, and taken by *British*, to pay no Duty—
- otherwise taken, but Imported by *British*, the Duty, *page* 131.
- Voc.* Herrings White, or Red, to be packed in lawful Barrels justly and exactly laid by sworn Packers, who are to brand the Cask with a Mark denoting the Gage, Quantity, Quality, and Condition of the Herrings, and the Place where packed; Magistrates neglecting to appoint and swear such Packers, forfeit *l.* 100.
- Herring Barrels to contain 32 Gallons—
- Salmon Barrels to contain 42 Gallons—
- viz. White Herrings exported from *England*, the Exporter to make Oath they were cured with Salt which paid Duty to the best of his Knowledge, that they are really Exported, and to tell the Person's Name from whom he bought them
- all other Fish Exported from thence, the Exporter or Agent to swear they were *British* taken, and really Exported—
- all Fish Exported from *Scotland* capable of Drawback, Oath to be made that they are really Exported for Sale, were all caught by Her Majesty's Subjects, Inhabitants of *Great Britain*, and cured with Foreign Salt only, for which all Duties were paid or secured—
- Laws in force in either Kingdom for preventing Frauds in curing of Fish, extended to *Scotland*, Art. 8.—

Year and Reign.	Ch.	Sect. &c.
12 Ann. } Sess. 2. }	—	7
15 Car. 2.	7	16
12 Car. 2. 9 & 10 W. 3.	4 23	1 4
15 Car. 2.	16	1
13 Eliz. 22 Edw. 4.	11 2	5 1
6 Ann.	12	3
9 & 10 W. 3.	44	21
7. Ann.	11	10
5 Ann. 7 Ann.	8 11	1 5

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## Acts.

fish to be exported, Casks to be marked, and part of the Tail of every Cod-fish Ling or Hake cut off before Shipping }  
 not well cured, or unmerchantable, }  
 and Conger, to have no Drawback }  
 on Exportation }  
 Shipt off, and Relanded, forfeited, and }  
 double the Value }  
 Voc. Herrings Relanded, forfeited, and }  
 20 s. per Barrel }  
 and Flesh, the Drawback, vide p. 66, 67 }  
 vide *Debentures, Fees, Goods, Officers,* }  
*Salt, Westmoney.* }  
 flesh cured with *Scots Salt*, the Duty, }  
 vide page 43. }  
 Voc. Beef and Pork, the Casks to be }  
 mark'd on Exportation }  
 entitled to Drawback, Shipt and Re- }  
 landed forfeited, and 40 s. per Bar. }  
 vide *Fees, Fish.* }  
 Flock-beds, vide *Wool.* }  
 Forfeitures and Penalties, how to be Sued }  
 for and Disposed, vide *the Acts re-* }  
*spectively, which impose them.* }  
 Forms of Entries, vide page 57, 58, 59, 60. }  
 of all Custom-house Dispatches, referr'd }  
 to page 78. }  
 Frames and Engines for Worsted Stock- }  
 ings, not to be Exported on Forfeitu- }  
 re, and l. 40. }  
 French Goods, vide *Appendix.* }  
 Fringe, vide *Bonelace, and Gold.* }  
 Fullers Earth, vide *Wool.* }  
 G.  
 G. Allon, *Winchester* describ'd, page 72.  
 Gaging, Rules and Examples, page }  
 72, 73, 74, 75, 77. }  
 Gold, or Silver Thread, Lace, Fringe, }  
 or other Work made thereof, Im- }  
 ported, forfeited, and l. 100 for eve- }  
 ry Parcel }  
 Goods taken Prize, vide *Prize.* }  
 exempted from the  $\frac{2}{3}$  Subsidy, page 14- }  
 and vide *Appendix.* }

Year and Reign.	Ch.	Sect. &c.
1 Ann.	21	16
5 Ann.	29	6
1 Ann.	21	25
ditto.	—	17
5 Ann.	29	7
5 Ann.	29	8
ditto.	—	9
7 & 8 W. 3.	20	8
10 Ann.	26	66

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## Acts.

- Goods Unrated, how to be valued, *page* 5, 12, 21, 24, 28, 38, 40, 42, 55.
- chargeable with Petty Custom, *page* 8, 11, 86, 87.
- chargeable with Impost 1690, *page* 19.
- chargeable with Impost 1693, *page* 22.
- Inwards, the Duties to be paid from *page* 88 to 193.
- the Duties Coastwise, *page* 200.
- the Duties Outwards from *page* 201 to 213.
- Free of Duty Inwards to pay Outwards, *page* 35.
- Landed or Shipt before Payment of Duty, forfeited ( and so for each Duty, *vide* the Acts, by which they were first granted.)
- Landed, or Shipt without a Warrant and Presence of one or more Officers, forfeited
- Landed (except Fish, Bestial and and Salt) or Shipt (except Coal, Stone, Fish, and Bestial) at any other place than the legal Keys, except by special Sufferance, or in case of Leak, and Wreck, forfeited, and the Boats, &c.
- Uncustomed, Landed, or Prohibited, Imported, forfeited, with the Boats, Vessels, Horses, and Carriages employ'd in removing them; and the Person concerned, assisting, or found with such Boats, Horses, &c. forfeit treble the value of the Goods—
- Such Goods Insur'd, the Insurers, and Insured, forfeit each *l.* 500. — beside all other Penalties; Aiders, and Abbettors, forfeit the like; Insurer discovering, to keep his Premium, to be discharged of the Penalties, and entitled to the Benefit of an Informer; Insured discovering, to have back their Premium, and be so discharg'd and priviledg'd

Year and Reign.	Ch.	Sect. &c.
12 Car. 2.	4	3
13 & 14 Car. 2.	11	7
<i>ditto.</i>	—	7, 14
8 Ann.	7	17
4 & 5 W. & M.	15	{ 14 15 16

Goods.

# Index.

## Acts.

Goods, Porters, Carmen, Watermen; or others, Assisting in the Landing or Shipping Goods without a Warrant, and an Officer, for the first Offence to be Committed to Goal, till they find Surety for their good Behaviour; for the Second Offence to lie in Prison 2 Months without Bail, or till they be discharg'd by the Court of Exchequer, &c. or pay *l. 5.* — — to the Sheriff—

—In the Port of *London*, not to be Landed or Shipt but between 6 and 6, from the 10 *March* to the 10 *September*; thence to the 10 *March*, from Sun to Sun; Officers refusing to be present accordingly, forfeit *l. 5.* — — Rule 13.

—Not to be Landed (except Fish and Salt) nor Shipt (except Fish) but in Day-light *i. e.* between Sun and Sun, from the 1st of *March* to the last of *September*; thence to the 1st of *March*, from 7 in the Morning till 4 in the Afternoon, on forfeiture, or the value—

—*viz.* Deal-boards, Fir-timber, Grocery, Olive-oyl, Pitch, Pot-ashes, Rozen, Salt, Spicery, Tar, Tobacco, or Wines (except *Rhenish* Wines) not to be Imported from the *Netherlands*, or *Germany* on forfeiture of the Ship and Goods—

—Proviso for *Hungary* Wines from *Hambourgh*—

—Query, if notwithstanding the 14 *Car. 2.* aforesaid, Salt may be Imported from the *Netherlands*, by—

—of *Asia*, *Africa*, or *America*, to be Imported only in *British* Ships legally Man'd, or in Ships belonging to Her Majesties Plantations there, on forfeiture of the Ship and Goods—

Year and Reign.	Ch.	Sect. &c.
14 <i>Car. 2.</i>	11	7
12 <i>Car. 2.</i>	4	6
1 <i>Eliz.</i>	11	2
14 <i>Car. 2.</i>	11	23
1 <i>Ann.</i>	13	112
2 & 3 <i>Ann.</i>	14	6
12 <i>Car. 2.</i>	18	3

# Index.

## Acts.

	Year and Reign.	Ch.	Sect. &c.
Goods of Foreign Growth, Production or Manufacture, to be Shipt, and brought from no other Country, but that of their Growth, Produ- ction or Manufacture, or from such Ports where these Goods have been usually first Shipt for Transportati- on, and in <i>British</i> Ships legally Man'd, or Plantation Shipping, on forfeiture of Ship and Goods—	12 Car. 2.	18	4
N. B. <i>This last Paragraph is by the Judges explain'd to be Limited to Goods of Asia, Africa, and A- merica.</i>			
—Enumerated <i>page</i> (8.) to be Import- ed in <i>British</i> Ships, or Ships of that Country, whereof the said Goods are the Growth, Production or Ma- nufacture, or of such Port where- of the said Goods can only, or most usually are first Shipt for Transpor- tation, on forfeiture of Ship and Goods—	ditto.	—	8
—of the <i>Streights</i> and <i>Levant</i> Seas, and <i>East India</i> Goods, which may be brought from the usual Places of Lading, in <i>British</i> Ships duly Man'd, tho' those Places be not the very Place of their Growth, &c.—	ditto.	—	12, 13
—of the Growth, &c. of the <i>Spanish</i> , or <i>Portugeeze</i> Planta- tions, which may be brought from <i>Spain</i> , <i>Portugal</i> or <i>We- stern</i> Islands, respectively, in <i>British</i> Ships—	ditto.	—	14
—for Bullion, and Prize Goods—	ditto.	—	15
—and for <i>Cochineal</i> , <i>vide</i> <i>Cochi- neal</i> .			
—Prohibited, may be taken to the Queens Warehouse, and likewise Goods uncultomed, 20 Days from the Ships Entry—	13 & 14 Car. 2.	11	4

Provisoes for Goods.



## Index.

## Acts.

Goods Damaged, *vide Damages, and Appendix.*

—Open'd, or Alter'd on board, *vide Masters.*

—found Concealed after clearing of the Ship, forfeited—

—*vide Alamodes, East India, Plantations, Quarantine, Ships, Wines.*

—Shipt by Certificate, *vide Debentures, and Drawback.*

—Shipt secretly and Exported without payment of Duty, the Owner forfeits double the Value according to the Book of Rates (except Coals, which fee) —

—lost at Sea, or taken by the Enemies, upon proof before the Lord Chief Baron of Exchequer, and Certificate from him, the like Quantity may be shipt off Duty free —

—going Coastwise, Bond to be given to return Certificate within six Months of their being landed —

—shipt Coastwise without a Sufferance, forfeited —

—landed Coastwise without a Sufferance, forfeited —

—carried from one Port to another, in Ships belonging to Aliens, in whole or in part, or not duly Navigated forfeited, and the Ship —

—*vide Bullion, Drugs, Packet-boats, Salt, Ships, Wooll.*

Grain, *vide Corn.*

Grants made by Her Majesty, out of the Revenue of the Civil List, to determine with Her Life, *vide Offices* —

Greenland, Trade thither free to all Subjects, with the same privileges the Company had by 4 & 5 W. & M c. 17 —

—Ships Trading thither, may be Sail'd with  $\frac{1}{3}$  British —

Year and Reign.	Ch.	Sect. &c.
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13 & 14 Car. 2.	II	5
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ditto.	—	9
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12 Car. 2.	4	4
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13 & 14 Car. 2.	II	7
-----------------	----	---

ditto.	—	7
--------	---	---

3 Hen. 7.	7	I
-----------	---	---

12 Car. 2.	18	6
------------	----	---

I Ann.	7	7
--------	---	---

I Ann.	16	I
--------	----	---

4 & 5 W. & M.	17	27
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## Index.

Greenland, such Ships not to enjoy the Benefit of this Act, unless they be Victualled in, and proceed from *Britain*, to be Attested by the Collector of the Port, from whence they Sail'd—

Greenwich Hospital, 6 *d.* per Month to be paid towards the Support thereof by all Seamen, &c. out of their Wages—

—Collectors (impowered by the Admiralty) may Summen Persons upon Oath, and if they refuse to Swear, to pay within 14 Days, forfeit *l.* 20. — and double Costs—

—Masters, attempting to go to Sea before payment thereof, the Ship may be stop'd—

Gunpowder, *vide* *Ammunition*.

## H.

Hides raw not to be Exported, penalty *l.* 500. — and disability to deal in Leather for the future, such Exportation declared likewise a Common Nuisance—

—Exported from any Island belonging to *Britain* (except *Ireland*) to any other Place than *Britain*, Penalty double the value—

—*vide* *Tallow*.

Hides and Skins drest, Imported, to be mark'd, *page* 38.

—Stamps to be provided by the Commissioners of the Customs—

—Counterfeiting such Stamps, or knowingly Selling any Hides, &c. with such Counterfeited Stamps, Felony—

—Wares made of Hides, or Skins only curried, not to Drawback the New Duty, *Branch*, No. 23.—

## Acts.

Year and Reign.	Ch.	Sect. &c.
4 & 5 W. & M.	17	28
10 Ann.	17	1
ditto.	—	4
13 & 14 Car. 2.	7	5, 11
ditto.	—	3
9 Ann.	11	42
ditto.	—	42
ditto.	—	41

Hides,

## Index.

Hides, drest Hides, or Calve Skins drest or  
curried, Exported, to Draw back one  
Peny *per* Pound weight—  
—Drest, and drest Skins, and made  
Wares, to have Drawback tho' the  
Mark be worn off, Oath being  
made—  
—such Goods entitled to Drawback,  
shipt off, and relanded, forfeited,  
and treble the value, *vide Goods*—  
Hops Foreign, rebagg'd into *British*  
Bagging, either for Sale or Expor-  
tation, penalty *l.* 10.— the hun-  
dred weight —  
—using the same Bag twice or oftner,  
on which the Officer has put his  
Mark, penalty *l.* 40. — — —  
—Exported for *Ireland*, to have no  
Drawback, during the Continuance  
of this Act—  
—not to be Imported into *Ireland*, du-  
ring that time, except from *Britain*  
only, on Forfeiture, or the Value,  
and the Ship; such Importation  
declared likewise a Common Nu-  
sance—  
—*British*, upon Oath, and Security, may  
be Exported to *Ireland*, and have  
Drawback—  
—in the Port of *London*, *vide Fees*  
Horns unwrought, not to be Transport-  
ed, or Sold to Strangers, penalty  
double the value.—  
Horses, *vide Goods*.  
Hops, *vide Goods*.  
Husbands, Agents or Factors, *vide De-*  
*bentures*.

## I.

Japan'd and Lacquer'd Wares, to pay  
Duties according to the value by  
Publick Sale at the Candle—  
Jewels, *vide Diamonds*.

Acts.		
Year and Reign.	Ch.	Sect. &c.
10 <i>Ann.</i>	26	6 <sup>7</sup>
9 <i>Ann.</i>	11	39
10 <i>Ann.</i>	26	5
9 <i>Ann.</i>	11	40
9 <i>Ann.</i>	12	23
<i>ditto.</i>	—	23
<i>ditto.</i>	—	27
<i>ditto.</i>	—	27
<i>ditto.</i>	—	21
7 <i>Jac. I.</i>	14	4
12 & 13. <i>W. 3.</i>	11	15

# Index.

Incidents, how to be Paid, *vide page 11.*  
 Ind, the meaning of it, *page 38.*  
 Informations upon this Act, False,  
 Damages and Costs, to be recovered  
 from the Informer }  
 Insurers, *vide Alamodes, Goods.*  
 Interest, *vide Officers.*  
 Introduction, *page 1.*  
 Iron unwrought, may be carried to }  
 Spain }  
 Juries, in Cases relating to the Customs,  
 to consist of Free-born Subjects }  
 only }  
 Justices of the Peace, and all Magi-  
 strates and Officers, to give As-  
 sistance to the Officers of the Cu-  
 stoms }  
 —*vide Apprentices, Cattle, Corn, Officers,*  
*Salt, Quarantine.*

## K.

Keepers of Keys, &c. *vide Whar-*  
*fingers.*  
 Keys, *vide Goods.*

## L.

Lace, *vide Bonelate and Fringe.*  
 Lacquered Wares, *vide Japan'd.*  
 Lamb, *vide Cattle.*  
 Lambs, *vide Sheep.*  
 Laws relating to the Customs, to be }  
 the same throughout Britain (pri- }  
 vate Rights in Scotland reserved) }  
 and all Laws unconsistant with the }  
 Union repealed; *Art. 6, 18, 25.*— }  
 Leather Manufactures, *vide Hides.*  
 Lighters, *vide Goods.*  
 Linen Foreign; the Measures of several  
 Sorts, *page 71.*  
 —Checquer'd, Stript, &c. to be Stamp'd  
 —Directions about the Duty, *page 150,*  
*154, 156.*

## Acts.

Year and Reign.	Ch.	Sect. &c.
12 Car. 2.	19	4
9 Ann.	21	63
13 & 14 Car. 2.	11	11
ditto.	—	32
5 Ann.	8	1
10 Ann.	19	87

Linen.

# Index.

## Acts.

**Linen Stamps**, to be provided by the Commissioners of the Customs, and may be Altered by Her Majesty—  
 —Counterfeiting the Stamps, Felony—  
 —Persons selling Linen knowingly, with such Counterfeit Stamps, their Aiders, and Abbettors to pay £. 100. — and stand in the Pillory—  
 —*British* Exported, how to pay Duty, page 208.  
 —*British* Sails, or Sail-cloth, *vide* Sails.  
 —*Irish*, *vide* Plantations.  
 —in *Scotland*, exposed to Sale, or designed to be Exported, not marked with the Stamp of a Royal Burgh, &c. penalty £. — 5. s. — *per* Piece—  
 —Counterfeiting such Stamp, Penalty £. 50. — or a Years Imprisonment, if the Offender prove insolvent—  
**Logwood**, *alias* Blockwood, may be Imported—  
**London**, the Package, Scavage, and Ballage Fees confirm'd to the Lord Mayor, &c. Rule 20—  
 —the advance Duty on Coals there, *vide* page 199.  
 —the advance Duty on Wines there, *vide* page 49, 51, 190.  
**Lustrings**, *vide Alamodes*.

## M.

**Mace**, *vide Spicery*.  
**Madder**, may be Imported—  
**Magistrates**, *vide Justices*.  
**Malt** Imported from beyond Seas before 24 June, 1715. forfeited, and the Value—

Year and Reign.	Ch.	Sect. &c.
10 Ann.	19	95
10 Ann.	21	3
ditto.	—	4
13 & 14 Car. 2.	11	26
12 Car. 2.	4	6
15 Car. 2.	16	3
12 Ann.	2	25, 28
ditto, Sess. 2.	2	3

# Index.

- Malt Exported, the 6 *d. per* Bushel not to be reckoned into the Value of the Price
- Mariners Foreign, Serving 2 Years in a *British* Ship, are to be deem'd *British* Subjects
- vide, *Alamodes, Cattle, Goods, Greenwich, Masters, Ships, Tallow, Wooll.*
- Masters, vide *Alamodes, Apprentices, Bullion, Debentures, Fish, Goods, Greenwich, Quarantine, Sails, Salt, Ships, Tallow, Whalebone. Wooll.*
- to make a true Report of their Ship and Cargo upon their Arrival in the Out-Ports; and in the Port of *London* within Three Days, Penalty *l. 100.*
- to answer upon Oath to all Interrogatories about the same, Penalty, *l. 100.* — —
- suffering Package to be altered, or Goods embezled, after the Ship comes into Port of Discharge, forfeit *l. 100.*
- forfeit *l. 100.* — — if any Uncustomed Goods be found on Board after clearing the Ship, and discharging the Waiters
- Landing or Shipping Goods at unlawful Hours, forfeit *l. 100.* — —
- knowing of, or consenting to the unshipping Goods Inwards, without Warrant and an Officer, forfeit the Value of the Goods
- of Ships Outwards, not to take in any Goods till they have Entred their Ships, nor depart the Port till they have made a true Report of the Goods, and answered all Questions upon Oath, Penalty *l. 100.* — —

Acts.		
Year and Reign.	Ch.	Se <sup>t</sup> . &c.
12 Ann.	2	25, 28
ditto, Sefs. 2.	2	3
6 Ann.	37	19
13 & 14 Car. 2.	II	2
1 Eliz.	II	5
13 & 14 Car. 2.	II	4
ditto.	—	5
1 Eliz.	II	3
13 & 14 Car. 2.	II	7
1 Eliz.	II	4

## Index.

## Acts.

- Masters or Mariners, Subjects of Britain, Ireland, or the Plantations, and no other, are to be accounted British, and where  $\frac{3}{4}$  (or any other proportion) of the Crew is required by Law, the meaning is, so many during the whole Voyage—
- Mediterranean Duty explain'd, page 35.
- Nelasses, and Rice from the Plantations, *vide Plantations.*
- Merchants, not knowing the Quantity, and Quality of their Goods, to have Bills at Sight or View—
- Entering the Goods of another (not being Sold, Bargained, or Contracted for) forfeit the Goods, or the Value—
- Or others, Customing other Mens Goods to the Prejudice of the Revenue, forfeit all their Goods and Chattels personal, for ever—
- Or others, Sworn Subjects to a Foreign Prince, or State, to pay Aliens Duty, but returning and residing, may have a Writ out of Chancery to pay only as Subjects—
- May Enter part of their Cargo in one Port, and the remainder in any other, Rule 1.—
- To be dispatch'd in their turns, penalty double Costs and Damages—
- In Company or Societies may Gratifie the Officers in Consideration of their Fees, as they shall think fit.
- Table of Fees after the Index.*—
- To pay for weighing their Goods Short Enter'd above 20 s. Custom, and for opening Goods Enter'd above 10 s. Custom, but being duly Enter'd, to be at no Charge, *Table of Fees aforesaid*—
- Vide, Bills, Cocquets, Goods, Officers, Wooll.
- Wortlings, *vide Wooll.*

Year and Reign.	Ch.	Sect. &c.
13 & 14 Car. 2	11	6
ditto.	—	21
1 Eliz.	11	6
2 & 3 Edw. 6.	22	4
14 & 15. H. 8.	4	2
12 Car. 2.	4	6
13 & 14 C. 2	11	34
12 Car. 2.	4	6
ditto.	—	6

# Index.

*Mum, vide Beer.*

*Mullins, the Species enumerated Page 26*

*Mutton, vide Cattle.*

## N.

**N**aval Stores from the Plantations or from *North Britain to South Britain*, the premium. page 67.

—Persons swearing falsely to such Naval Stores, or Counterfeiting any Certificate, to obtain the Bounty, forfeit *l. 100.* — — and liable to the Penalties inflicted for Perjury.

—Officers making out any false Certificate, forfeit their Employment; *l. 50* — — ; to be Imprison'd a Year without Bail; made incapable of any Trust for the future, and liable to such Corporal Punishment as the Court of Exchequer shall think fit

—Masters or Owners of Ships knowingly Importing Foreign Naval Stores, as the Product of *North Britain*, to obtain the Bounties, forfeit *l. 100* — — and the Ship, &c.

—Imported from *Russia*, an Account thereof to be laid before both Houses of Parliament, every Session, by the Commissioners of the Customs—

*Needlework, vide Bonelace.*

*Newcastle* Chalder 53 C. weight, the Wain, 17 C. 2 qr. —, the Cart Load 8 C. 3 qr. —, 3 Wains or 6 Cart Loads to be reckoned a Chalder—

*Newfoundland* Trade, Free to all Subjects—

—Masters of Ships bound thither, to carry  $\frac{1}{5}$  *Fresh Men*, of By-Boats to carry  $\frac{1}{5}$  such. and to make Oath accordingly before the Collector,

## Acts.

Year and Reign.	Ch.	Sect. &c.
12 <i>Anna</i>	9	4
<i>ditto.</i>	—	5
10 & 11 <i>W. 3</i>	6	4
6 & 7 <i>W. 3</i>	10	3
10 & 11 <i>W. 3</i>	25	1
<i>ditto.</i>	—	9



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## Acts.

who is to give them a Certificate }  
*gratis* }  
*Vide Greenland*  
 Norway Trade free to all Subjects—  
 Nutmegs, vide *Spicery*.

O.

**O**fficers of the Customs in *England*,  
 their Clerks, &c. to take the  
 Oaths of Allegiance, &c. and sub-  
 scribe the Declaration upon Ad-  
 mission, and within 3 Months after  
 Admission, to take the Oath of Ab-  
 juration, Penalty *l. 500* — — loss  
 of Employment, and being made  
 incapable of any Office, Deed, Gift,  
 or Legacy; of Suing at Law, or  
 being Guardian of any Child, or  
 Executor, or Administrator to any  
 Person—

—To receive the Sacrament, accord-  
 ing to the Usage of the Church  
 of *England*, within 3 Months  
 after Admission, under the like  
 Penalties, Forfeitures, and Disa-  
 bilities—

—Present at any Conventicle, forfeit  
 their Office, made incapable of  
 serving again, and to pay  
*l. 40*—

—In *Scotland*, to take and subscribe the  
 Oaths of Allegiance, Assurance, &c.  
 upon Admission, and the Oath of  
 Abjuration, within 3 Months after  
 Admission, under the Penalties,  
 Forfeitures, and Disabilities first  
 mentioned—

—In *Britain*, their Deputies, Clerks,  
 and Servants, upon Admission, to  
 take the Oath of Trust before the  
 Commissioners, or Two Principal  
 Officers in the Out-Ports, which  
 is to be Registered in the Port  
 where they reside—

Year and Reign.	Ch.	Sect. &c.
10 & 11 W. 3.	25	9
25 Car. 2.	7	5
25 Car. 2.	2	2, 4, 5
1 W. & M.	8	5
1 Anna	22	1, 2, 7
1 W. & M.	8	5
1 Anna	22	7
10 Anna	2	1
1 W. & M.	8	5
6 Anna	14	1, 5, 6
8 Anna	14	1
13 & 14 C. 2.	11	33
Kk 2		De.

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## Acts.

Officers of the Customs in Britain, to take an Oath before Two Justices of the Peace, not to demand, or receive any Gratuity, except their Salaries, and the Fees Established by Law upon their Admission, Penalty loss of Employment.—

—To take the Oaths *de novo*, at the Demise of Her Majesty, under the present Penalties, Forfeitures, and Disabilities.—

—Not to have their Offices for Life, but at the Sovereigns pleasure.—

—Or their Deputies or Clerks, not to have any Ships of their own, nor to Freight Ships, nor to buy or sell any Merchandize, nor to have any Wharfs or Keys, nor hold any Hosteries, or Taverns, nor to be Factors to any Merchant or Host, Penalty *l.* 40.—

—To reside by themselves or Deputies at the several Head Ports, Members, and Creeks, Penalty *l.* 100. and loss of Office.—

—Incapable of sitting in Parliament.—

—Concern'd in Electing Members of Parliament, or Influencing Electors, made incapable of any Place of Trust for the future, and forfeit *l.* 100.—

—May go on board Ships, and there stay till the Goods be Discharged, may bring from thence Prohibited or Uncustomed Goods, particularly small Parcels liable to be Run, and after 20 Days from the Masters Report, may take ashore any Uncustomed Goods to the Queens Warehouse.—

—By Warrant from a Magistrate, may with a Constable (within a Month after any Offence committed) break open Houses, &c. in quest of Prohibited, or Uncustomed Goods.—

Year and Reign.	Ch.	Sect. &c.
6 & 7 W. & M.	1	5
6 Anna	7	18
14 Ric. 2.	10	1
<i>ditto.</i>	—	1
20 Hen. 6.	5	1
13 & 14 C. 2.	11	14
12 & 13 W. 3.	10	88
<i>ditto.</i>	—	89
4 & 5 W. & M.	5	16
13 & 14 Car. 2.	11	4
12 Car. 2.	19	1, 2

## Index.

- Officers Authorized by Writ of Assistants** out of the Court of Exchequer, may (at any time after the Offence) with a Constable, in Day-light, break open Doors, &c. in quest of such Goods—
- Magistrates to give them Assistance, *vide* Justices.
- Affronted, Abused, or Beaten, in the Execution of their Office, the Offender to be Fined by the Justice of Peace (so as not to exceed *l.* 100.) and committed to Prison, there to remain, till Discharg'd by the Court of Exchequer—
- Sued, *vide* *Juries*.
- Taking a Bribe, or Conniving at a False Entry, &c. to the Prejudice of the Revenue, made incapable of any Office for the future, and forfeit *l.* 100. and the Person giving the Bribe forfeits *l.* 50—
- Concealing the Customs duly Enter'd and Paid, forfeit Treble the Value, and to make Fine and Ransom—
- Viz.* Collectors detaining Publick Money, to pay Interest at *l.* 12 *per Cent.* *per Ann.* with Treble Damages, and to be Dismiss'd—
- Concealing Offences, forfeit *l.* 100—
- revealing their own Offences to the Lord High Treasurer, Barons of Exchequer, &c. within Two Months, to be acquitted—
- allowing foreign Ships to pass as *British*, for the first Offence forfeit their Office—
- above Stairs*, to attend in the Custom-house at *London*, from 9 to 12 in the Forenoon, and an able Clerk all the Afternoon; In the Out Ports to attend from 9 to 12 in the Morning, and from 2 to 4 in the Afternoon. Rule 18.

Acts.		
Year and Reign.	Ch.	Sect. &c.
13 & 14 C. 2.	11	5
<i>ditto.</i>	—	6
<i>ditto.</i>	—	19
3 Hen. 6.	3	1
20 Car. 2.	2	1
9 Anna.	21	14
1 Eliz.	11	7
13 & 14 C. 2.	11	20
12 Car. 2.	18	11
12 Car. 2.	4	6

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## Acts.

- Officers putting Merchants by their Turns, to be admonish'd, their Clerks doing so, to be dismiss'd. Rule 19. }  
 —Signing Debentures, &c. not Stamp'd, *vide Debentures.*  
 —granting a false Coast Certificate, forfeit their Office and *l.* 50 ; to be Imprison'd a Year without Bail, and suffer such Corporal Punishment as the Court of Exchequer think fit, and incapable of serving again in the Customs }  
 —or others Razing or Counterfeiting any Certificate, or other Custom-house Dispatch, forfeit *l.* 100. and such Dispatch void }  
 —to Sign the Endorsement on Coast Bonds according to the Certificate, Penalty treble Damage }  
 —to certify the Payment of Customs Inwards, upon Exportation of Certificate Goods, or Goods entitled to Drawback. Rule 2. }  
 —suffering Plantation Goods to be Exported before Landed, forfeit their Office and the Value of the Goods }  
 —Customer and Comptroller to be Sworn to their Accounts in the Exchequer }  
 —below Stairs, their Attendance, *vide Goods.*  
 —not to detain Ships above Three Tides at *Gravesend*, nor above one Tide in the Out-Ports, under colour of Searching, Penalty, Loss of Office, and Damage to the Merchant, Rule 22 }  
 —delaying their return upon a Bill at Sight above one Day, except for reasonable Causes, forfeit *l.* 100. }  
 —Embezzeling any Goods, forfeit double the Value, and full Costs }  
 —of the Customs, not to exact Fees, *vide Fees.*

Year and Reign.	Ch.	Sect &c.
12 Car. 2.	4	6
13 & 14 C. 2.	11	8
<i>ditto</i>	—	8
1 Ann.	26	3
12 Car. 2.	4	6
15 Car. 2.	7	9
4 Hen. 4.	20	1
12 Car. 2.	4	6
13 & 14 C. 2.	11	21
8 Ann.	13	27

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—Officers may take a Gratification for extraordinary Service not required by Law, at the Discretion of the Commissioners or Principal Officers—  
 —*Vide Alamodes, Apprentices, Bills, Brandy, Bullion, Collectors, Commissioners, Debentures, East India, Exchequer, Fish, Goods, Greenland, Greenwich, Merchants; Newfoundland, Plantations, Quarantine, Salt, Wooll.*  
 —of the Salt Duties, besides the usual Oaths, to take the Oaths prescrib'd by —  
 —may with a Constable demand Entrance into any Salt Cellar by Day or Night, Penalty for refusing *l.* 40.  
 —obstructed in the Execution of their Office, Penalty *l.* 20.  
 —refusing to pay Fish or Salt Debentures, or to certify them to the proper Commissioners, forfeit double the Sum to the Party —  
 —to pass their Accounts Yearly in the Exchequer upon Oath—  
 —Officers in the Customs not to be obtain'd by Sute, or for Reward, but upon Desert —  
 —sold or bargain'd for, forfeited, and the Bargain void —  
 —by Patent or Grant, not to determine by Her Majesties Death, but to continue Six Months longer, unless sooner superseded by the Successor —  
 —of the Customs, Excise, and Stamp Duties, to be for ever separate, with a proper Number of Commissioners and a Comptroller for each Board—  
 —One per Cent. Mediterranean Duty. *p.* 35.  
 —Onus probandi, vide Seizures.  
 —Over Entries —ribed Page 61.  
 P.  
 —Package, altered on Board, vide Masters.  
 —Fees, vide London.

Acts.		
Year and Reign.	Ch.	Sect. &c.
6 & 7 W. 3.	7	14
5 & 6 W. & M.	7	15
1 Ann.	21	2
ditto	—	15
5 & 6 W. & M.	7	10
9 & 10 W. 3.	44.	21
5 & 6 W. & M.	7	57
12 Rich. 2.	2	1
5 & 6 Ed. 6.	16.	2
1 Ann.	8	2
9 Ann.	21	12

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## Acts.

	Year and Reign.	Ch.	Sect. &c.
Packet-boats, Importing or Exporting Goods, without Allowance from the Commissioners of the Customs, the Goods forfeited, and the Master to pay l. 100. and loose his place ————	13 & 14 C. 2.	11	22
Paper, Directions about the Duty, page 164.			
Parliament may Sit 6 Months after the Queens Death, if not sooner Dissolved by the Successor ————	6 Ann.	7	4
Patents, vide <i>Offices</i> .			
Pearls, vide <i>Diamonds</i> .			
Pepper to be brought to the Port of London only, and there secured in Warehouses approved by the Commis- sioners of the Customs, on forfeiture, and l. 100 ————	8 Ann.	7	8
—Proprietors may affix a Lock to every Warehouse ————	ditto	7	10
—Warehouse-keeper Embezzeling, or otherwise Offending, forfeits l. 100. beside the Value of the Pepper, and is made incapable of any future Publick Trust ————	ditto	—	9
—may be Garbled from Dirt, &c. ————	10 Ann.	26	45
—how to pay Duty, page 32. 140.			
—Long, not chargeable with the Duty of 18 d. per Pound.	9 Ann.	6	58
—Run, or not Warehous'd, as aforesaid, forfeited, and the Offenders or their Abettors to pay l. 100. ————	8 Ann.	7	8
Pilots, vide <i>Ships</i> .			
Plantations British, in Asia, Africa, or America, no Goods to be Imported there, nor Exported thence, but in British, Irish, or Plantation built Ships (except Prize Ships) and regu- larly Man'd, on forfeiture of Ship and Cargo ————	12 Car. 2. 7 & 8 W. 3.	18 22	1. 3 2
—no Goods to be carried thither from any Country but Britain only, on forfeiture of Ship and Goods ————	15 Car. 2.	7	6
—except Salt for the Fisheries of New England and Newfoundland, Wine	ditto	—	7

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from the *Maderas* and *Azores*, and }  
 Horses and Victual from *Ireland*— }  
 —and Linen Cloth off and from *Ire-* }  
*land* till 24 June 1716. ————— }  
 Plantations, Goods from thence to be }  
 brought to *Britain* only, or carry'd to }  
 some other *British* Plantation, on forfei- }  
 ture of the Ship and Goods or the Value }  
 —not to be landed in *Ireland*, unless }  
 first Enter'd and Landed in *Britain*, }  
 on forfeiture of Ship and Goods— }  
 —a Proviso for Ships stranded there— }  
 Goods shipt from one Plantation to }  
 another, to pay Duty there, and Bond }  
 to be taken for landing them accord- }  
 ingly ————— }  
 Bond to be taken from all Ships going }  
 to the Plantations, to bring their }  
 Cargo to *Britain* only ————— }  
 —the word *Ireland* to be left out of }  
 such Bonds ————— }  
 —such Bond not given in *Britain*, to }  
 be taken in the Plantations, with }  
 condition to return Certificate in }  
 18 Months ————— }  
 —Ships liable to the same Searches there, }  
 as in *Britain* ————— }  
 —Linen found on board, not landed in }  
*Britain*, nor of the Manufacture of }  
*Ireland*, or Woollen not laden from }  
*Britain*, forfeited and the Ship — }  
 —Ships trading thither must be *British* }  
 built, whereof Oath is to be made }  
 according to the Form prescrib'd by }  
 this Act, and to be Registered, except }  
 Prize Ships, which are to be specially }  
 Registered ————— }  
 —such Oath attested by the Gover- }  
 nor or Officers who Administred the }  
 same, to be given to the Master, }  
 and a Duplicate of the Register }  
 transmitted to the Commissioners of }  
 the Customs ————— }

## Acts.

Year and Reign.	Ch.	Sect. &c.
15 Car. 2.	7	7
3 & 4 Ann.	8	1, 11
12 Car. 2.	18	18
22 & 23 C. 2.	26	11
7 & 8 W. 3.	22	14
ditto	—	15
25 Car. 2.	7	2
7 & 8 W. 3.	22	8
12 Car. 2.	18	19
22 & 23 Car. 2.	26	11
7 & 8 W. 3.	22	13
ditto	—	6
3 & 4 Ann.	8	1, 2
7 & 8 W. 3.	22	17, 19
ditto	—	18

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## Acts.

	Year and Reign.	Ch.	Sect. &c.
Plantations, property of <i>British</i> Ships trading thither, &c. transferred to another Port, or Name changed, to be Registered <i>de novo</i> ; Property transferred or Shares sold to others in the same Port, the Sale to be Endorsed and Witnessed on the Certificate of Registration, or else to be deemed Foreign —	7 & 8 W. 3.	22	21
<i>Ships</i> not to break Bulk there till the Governor be acquainted, and an Invoice and Certificate of her being <i>British</i> built, and legally Mann'd, be produced, on forfeiture of Ship and Goods —	15 Car. 2. 3 & 4 Ann.	7 8	8 2
—not to lade any Goods there till Certificate be produced of having given Bond in <i>Britain</i> , or that Bond be given in the Plantations ; Penalty is loss of Ship and Goods —	12 Car. 2.	18	19
—Governors to be Sworn to the Act of Navigation and Trade ; not duly observing them, to be removed from their Government —	12 Car. 2. 15 Car. 2.	18 7	2 8
—and to do every thing to that Trust belonging —	8 & 9 W. 3.	20	69
—neglecting to take the said Oaths, or willingly negligent, or offending in their Duty, forfeit <i>l. 1000.</i> and to be removed from their Government —	15 Car. 2. 7 & 8 W. 3. 8 & 9 W. 3.	7 22 20	8 4 69
—to return Yearly to the Commissioners of the Customs in <i>England</i> , a List of all Ships lading there, and of the Bonds taken there —	22 & 23 C. 2.	26	12
—to return them Copies of all such Bonds, Half-yearly —	12 Car. 2.	18	19
—suspecting Certificate to be false, may require fresh Security there, or delay vacating any Bond —	7 & 8 W. 3.	22	10
—Bonds not prosecuted within Three Years, nor Judgment obtain'd within Two Years after Prosecution, void ; and Officers refusing to deliver up such Bonds, to pay Damages and treble Costs —	8 Ann.	13	23-25



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## Acts.

Plantations, Officers there to give Security to the Commissioners of the Customs in *London*, for due performance of their Trust, &c. }  
 —to have the same Power, and be subject to the same Penalties with the Officers of the Customs in *Britain* }  
 —Laws made there, repugnant to the Laws of *Britain*, void }  
 —Melasses and Rice coming from thence, subject to the same Regulations with Cotton Wooll, Fustick, or other Dying Wood, Ginger, Indicoes, Sugars, and Tobacco, by 12 C. 2. c. 18. }  
 —Aliens not to be Factors there, on forfeiture of Goods and Chattels }  
 —Wooll or Woollen Manufactures, not to be Exported, Transported, or Carried from any Plantation to another, under the same Penalties with the like Exported from *Ireland* }  
 —Admirals, &c. to seize Ships coming from the Plantations, not qualify'd by Law }  
 —vide *Coals, Drugs, Goods, Naval Stores, Officers, Prize, Tobacco.*  
 Plate wrought, vide *Bullion.*  
 Pork, vide *Cattle.*  
 Portage Bills, the meaning, and how to be paid, *page* 11.  
 Ports, Members and Creeks, an Abstract of them, vide after the Index.  
 Poundage explain'd *pag.* 5, 8, 11, 51, 188.  
 Precious Stones, vide *Diamonds.*  
 Private Rights, vide *Laws.*  
 Prizage or Butlerage of Wines, Persons free thereof, Customing the Wines of one not free, forfeit double the Value of the Prizage, and all their Goods and Chattels personal for ever }  
 —Directions about the Duty, *page* 11, 15, 31, 190. and *Appendix.*

Year and Reign.	Ch.	Sect. &c.
7 & 8 W. 3.	22	5
<i>ditto</i>	—	6
<i>ditto</i>	—	9
3 & 4 Ann.	5	12
12 Car. 2.	18	2
10 & 11 W. 3.	10	19
12 Car. 2.	18	1
1 Hen. 8.	5	7
2 & 3 Ed. 6.	22	2
1 Eliz.	11	6

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Prize Ships, how to pay Duty, *page 5.*  
 Goods Condemned in the Plantations, up-  
 on Certificates and Oath, to pay Duty  
 as if of the Growth of such Plantations }  
 —vide *Plantations.*  
 Provisions in Scotland, to pay Excise,  
*page 43.*  
 —vide *Flesh.*  
 Prints and Books, vide *Appendix.*

## Q.

Quarantine, Ships coming from Places  
 Infected, to make the same in such  
 Places and Manner, and for such Time,  
 as Her Majesty shall appoint, during  
 which none to go on Board or come  
 on Shore, without Licence from the  
 Persons taking Charge of the Quarantine

- Justices of the Peace to set Watches  
 Day and Night, to prevent the same. }
- Persons coming on shore, may be com-  
 pelled by Force and Violence to return  
 on board, and to be Fined by the  
 Justices of the Peace, so as not to ex-  
 ceed *l. 20.* or sent to the House of Cor-  
 rection for a Month
- Masters suffering Passengers to come  
 on Shore without Licence, the Ship  
 forfeited
- Persons taking care of the Quarantine  
 voluntarily suffering any Passenger to  
 come on Shore during the Quarantine,  
 forfeit *l. 100*
- Persons going on board, and return-  
 ing without Licence, may be com-  
 pelled to perform Quarantine
- after performance of Quarantine, and  
 Oath made that the Ship and Crew  
 are free from Infection, the Officers of  
 the Customs, with one Justice of the  
 Peace, are to give a Certificate ac-  
 cordingly, and thence forward the Ship  
 and Crew to be free from restraint.—

## Acts.

Year and Reign.	Ch.	Sect. &c.
10 Ann.	22	2
9 Ann.	2	1
ditto	—	5
ditto	—	2
ditto	—	2
ditto	—	4
ditto	—	3
ditto	—	6, 7

## Index.

Quarantine, but the Goods to be Open-  
ed and Aired, as Her Majesty shall  
appoint by Proclamation

R.

Rams, vide *Sheep*.  
Register, vide *Plantations, Ships,*  
*Wool*.  
Russia Company, any Person may be free  
of it, paying *l. 5.*  
—Vide *Naval Stores*.

S.

Sails made, or Sail-Cloth, Hollands  
Duck, and Vitry Canvas Imported,  
(except of and from Ireland) to pay  
*1 d. per Ell* Additional Duty, till  
*21 June 1720.* and to the End of next  
Session of Parliament

Sail-Cloth, or Sails *British* made, to  
have a Bounty of *1 d. per Ell* upon  
Exportation, out of the said Duty on  
Foreign Sails and Sail Cloth

Sail-Cloth *British* made, Exported and  
relanded, for which Bounty was given,  
forfeited, and every Person concern'd  
in bringing back or relanding the  
same, forfeit *2 s.* for every Ell

Salaries, how to be paid, *page 11. 31.*

Salt, Ships hovering on the Coast with  
Salt, may be compelled to come into  
Port, and in *20 Days* either to enter  
or proceed on their Voyage, on forfei-  
ture of the Salt and double the Value  
—drove into Port by stress of Wea-  
ther, to be Officered, and may either  
enter or proceed on their Voyage—  
—refusing Officers to come on board,  
Penalty *l. 20.*

—Imported in Ships under *20 Tons*, or  
otherwise than in Bulk (except for  
the Ships Provisions) forfeited, and  
double the value

## Acts.

Year and Reign.	Ch.	Sect. &c.
9 <i>Ann.</i>	2	8
10 & 11 <i>W. 3.</i>	6	1
12 <i>Ann.</i>	16	1
ditto	—	2
ditto	—	3
1 <i>Ann.</i>	21	7
ditto.	—	12
2 & 3 <i>Ann.</i>	14	4
1 <i>Ann.</i>	21	12
ditto.	—	8

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## Acts.

Salt, British, or Irish, or coming from  
Ireland, or Isle of Man, not to be  
Imported, on forfeiture of Ship and  
Cargo

—Except for Curing Fish, or for the  
Ships Provisions from any foreign  
Parts

—or Ships forced in by stress of Wea-  
ther, &c.

—or Salt carried Coastwise by Certi-  
ficate

—or taken in by Fishermen to cure  
Fish at Sea, upon Oath

—may be Seized within 2 Months;  
and if not claim'd within 20 Days,  
and Security given for the Value,  
the Salt and Ship to be sold to the  
best Advantage

—Persons Delivering, Conveying, or Af-  
sisting, forfeit l. 20. each, or 6 Months  
Imprisonment

—Imported not of the Product of Bri-  
tain, to be deemed foreign, and to be  
charged accordingly

—foreign Imported to be Weigh'd and  
Cellar'd at the Expence of the Impor-  
ter, and secured by the Officers, till  
the Excise be paid or secured,  
Art. 8.

—under 40 Bushels Imported, not to  
be Cellar'd, but the Excise to be  
paid down

—Landed before Entry, &c. forfeit-  
ed, or the Value, and 10 s. per  
Bushel

—The Persons in whose Custody  
found, liable to the same Penalties,  
as if they had been the Importers,  
unless they make it appear from  
whom they had it

—Cellar'd, the Importer may have  
what Quantity he thinks fit (not  
under 40 Bushels at a time) paying  
or securing the Excise, Art. 8. vide

page 43.

Year and Reign.	Ch.	Sect. &c.
2 & 3 Ann.	14	1
ditto.	—	6
ditto	—	4
ditto	—	3
ditto	—	5
ditto	14	2
ditto	—	1
5 & 6 W. & M.	7	13
5 Ann.	8	1
ditto	29	1
ditto	—	3
9 & 10 W. 3.	44	6
1 Ann.	21	3
5 Ann.	8	1
ditto	29	1

Salt

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## Acts.

- Salt, Foreign**, removed before paying or securing the Excise, forfeited, and to *s. per* Bushel, and the Importer, Carrier, or other Person, to pay *l. 20.* beside for every Offence —
- upon clearing the Cellar, Excise to be paid for the whole Quantity Cellar'd, though the Account should fall short —
- Exported to the *Isle of Man, Guernsey, or Jersey*, to have Drawback —
- Shipt for *Ireland*, Drawback not to be paid till a Certificate be returned, and for no more than what was landed —
- except the Allowance for Waste, being  $\frac{1}{16}$  for *English* Salt, and  $\frac{1}{32}$  part for Rock Salt —
- Shipt for *Ireland*, and lost at Sea by sinking of the Ship, or taken by Enemies (upon Proof within Six Months, and Certificate from the Justices of the Peace) to draw back the Duties —
- Landed in *Ireland* to have no Drawback, unless entred Outwards for *Ireland* —
- Sunk or Perished in Port, the Exporter may have the like Quantity Duty-free, upon Proof and Certificate from the Quarter Sessions —
- Rock or Refined Salt* Exported to drawback no more than was really paid or secured at first —
- Lost at Sea, or taken by Enemies, the *9. s. per* Ton paid for Subsidy (as in *page 38.*) to be repaid upon Proof —
- Entred for *Ireland*, Drawback not to be paid, till a Certificate be produced of the Payment of the *9 s. per* Ton —

Year and Reign.	Ch.	Sect &c.
5 Ann.	29	2
ditto	—	17
2 & 3 Ann.	14	9
1 Ann.	21	11
5 Ann.	29	14
4 & 5 Ann.	12	11
5 Ann.	29	13
2 & 3 Ann.	14	10
5 Ann.	29	16
9 Ann.	23	44
ditto.	—	43

## Index.

- Salt, for which the Duties have been drawn back, relanded, without Entry and Payment of the Duties, Penalty is double the Value, and 10 s. *per* Bushel, and such other Penalties and Forfeitures as in the case of Foreign Salt illegally Landed —
- any part of such Salt relanded before Entry, &c. both that and the Remainder on Board forfeited —
- of all sorts, Shipt Outwards; if the Ship put into any Port, and the Officer suspect there is less on Board than in the Cocquet, he may unlade and weigh the Salt; and if less than in the Cocquet, forfeited —
- Coastwise, Rock or White Salt shipt without a proper Permit, and being weighed, or tendred to be weighed forfeited, and 10 s. *per* Bushel, unless by the Obstinacy of the Officer —
- Shipt *Coastwise* by Shop-keepers or Retailers, Oath to be made of the Payment of the Duties, &c. —
- going from Port to Port, and lost at Sea by Storms, the like Quantity to be shipt free of Excise, upon Proof before the Justices of the Peace (and that it was not occasioned by Leakage or Negligence) and a Certificate from them to that purpose —
- belonging to *British*, Perished at Sea, or taken by Enemies, the like Quantity to be delivered free of Excise, upon Proof and Certificate from the Quarter Sessions —
- less found than expressed in the Cocquet, forfeited; Officers suspecting the same, may unlade and weigh the Salt —
- a Sight of the Cocquet or Certificate refused to the Officers before Delivery, the Salt to be stopt; and if not produced in 4 Days, forfeited —

Acts.		
Year and Reign.	C h.	Sect. &c.
9 & 10 W. 3.	44	27
1 Ann.	21	12
ditto.	—	13
10 & 11 W. 3.	22	10
9 & 10 W. 3.	44	11
2 & 3 Ann.	14	18
9 & 10 W. 3.	44	28
1 Ann.	21	13
10 & 11 W. 3.	22	12

## Index.

- Salt sent Coastwise, and Allowance to be made for Waste, viz. for White Salt 3 Bushels *per* Wey; and for Rock Salt 1 Bushel and  $\frac{1}{2}$  *per* Wey—  
 —the said Allowance to be made but once, though the Salt be sent Coastwise several times—  
 —brought Coastwise without Certificate regularly Endorsed, or Landed before the Master report his Ship on Oath, &c. Penalty double the Value, and 10 s. *per* Bushel—  
 —*English* to have 9 Months, and Rock Salt 12 Months for Payment of the Excise—  
 —*Scots*, sent by Water to *England*, to pay Excise there as *English* Salt, Art. 8. (*except what was paid in Scotland*)—  
 —carried to *England* by Land, forfeited, and 20 s. *per* Bushel, beside the Cattle, Carriages, &c. Art. 8.  
 —*vide* Bushel, Fish, Goods, Officers, Plantations.  
 Scavage Fees, *vide* London.  
 Schemes or Tables for Calculating Discounts, *page* 51, 52.  
 —for Working the Impost on Tobacco, *page* 17, 18.  
 —for Computing the Duties, *page* 56. and *see the Branches respectively, Part I.*  
 —of the Ports, Members and Creeks, *vide after the Index.*  
 —of the Rates and Duties of all Poundage Goods Inwards, and Sums to be drawn back, from *page* 88 to 190.  
 —of the Duties on all Wines (*except French*) *page* 48, 49, 191, 193.  
 —Explained, *page* 84, 85, 194, 195.  
 —for *French Wines*, *vide Appendix.*  
 —of the Aliens Duty, *page* 86, 87.  
 —for Goods not ranged Alphabetically, *page* 196, 197, 198.  
 —of the Duties Coastwise, *page* 199, 200.

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6 Ann.	12	1
9 & 10 W. 3.	44	12
5 Ann.	29	5
5 Ann.	8	1
ditto.	—	1

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- Schemes or Tables of the Duties Outwards, *page* 201 to 213.  
 —for the Duties of a Gallon of Wine, *page* 50.  
 —for Gaging Wine or Oyl, *page* 73.  
 —for Discharging Oyl, *page* 70.  
 —for Computing Tares, *page* 68, 69.  
 —of the Proportion between Foreign Measure for Linen and *British*, *page* 71.  
 —of the Time limited for Exporting Foreign Goods, *page* 62, 63.  
 —for Calculating the Duties to be drawn back, *page* 64, 65.  
 —for Fish and Flesh Debentures, *page* 66.  
 —for Corn Debentures, *page* 67.  
 —for Naval Stores, *ibid.*  
 —for *British* Sail-Cloth, *page* 68.  
 Seamen, vide *Mariners*.  
 Seizures to be made by the Officers of }  
 the Customs only ————— }  
 —except in the case of *Alamodes, Cat-*  
*tle, Exciseable Liquors, Salt, and Wooll,*  
*which see severally.*  
 —not profecured to Trial and Condem- }  
 nation, any other Person may seize the }  
 Goods, or bring an Action by way of }  
 a *Devenerunt*, and shall be adjudg'd }  
 in Law as the first Informer or Seizer- }  
 claim'd, the Claimer to give *l.* 30. — }  
 Security in the Time limited by the }  
 Court, to answer and pay Costs, other- }  
 wise the Claim void ————— }  
 —Perishable, the Court of Exchequer }  
 may grant a Writ of Delivery, on gi- }  
 ving Security ————— }  
 —not to be Compounded for under One }  
 Third of the Appraised Value ; Penal- }  
 ty Loss of Office ————— }  
 —vide *Alamodes, Forfeitures, Officers,*  
*Plantations, Witnesses, Wooll.*  
 —claim'd, Proof to lie on the Claimers,  
 vide *Alamodes, Bullion, Cattle, East-*  
*India, Snuff.*

Acts.		
Year and Reign.	Ch.	Sect. &c.
13 & 14 Car. 2.	II	15
ditto.	—	17
8 Ann.	7	63
13 & 14 Car. 2.	II	30
ditto.	—	18



# Index.

- Session, Justiciary, and Exchequer Courts in *Scotland*, the Charges of keeping them up to be paid out of the Customs or Excise, yet not to lessen the Excrescence due to the Commissioners of the Equivalent ———
- Sheep*, Lambs, or Rams, not to be Exported out of the Queens Dominions, Principals and Aiders forfeit their Goods for ever, to be Imprisoned a Year, and have the Left Hand cut off: The second Offence Felony ———
- vide *Cattle*, *Wooll*.
- Sheep* Skins, vide *Wooll*.
- Ships* *British* built, the Meaning is, built in *Britain*, *Ireland*, or the Plantations, and Mann'd with a Master and  $\frac{3}{4}$  of the Crew Her Majesties Subjects in those Countries, during the whole Voyage ———
- British*, laden with Corn, may be sail'd with such a Master, and  $\frac{2}{3}$  of the Crew such Subjects ———
- of *Scotland* (though Foreign built) if Registred before 1 *May* 1708, to be reckoned *British* built, Art. 5. —
- Register thereof to be kept at *Edinburgh*, and likewise at the General Register at *London* ———
- Foreign, bought since 1 *Octob.* 1662. (though they belong to *British*) not to be allowed the Privilege of *British* Ships, except Ships taken Prize, and Condemned in the Court of Admiralty ———
- Trading Coastwise belonging to Foreigners, in whole or in part, and not sail'd with a Master and  $\frac{3}{4}$  of the Crew *British*, forfeited, and the Goods ———
- Bought before the passing of this Act, and not made Free, belonging to *British*, Trading Coastwise, to pay 12*d.* per Ton for every Voyage —

## Acts.

Year and Reign.	Ch.	Sect. &c.
10 <i>Ann.</i>	26	108
8 <i>Eliz.</i>	3	1, 2
12 <i>Car. 2.</i>	18	7
13 & 14 <i>Car. 2.</i>	11	6
1 <i>W &amp; M.</i>	12	2
5 <i>Ann.</i>	8	1
<i>ditto.</i>	—	1
13 & 14 <i>Car. 2.</i>	11	6
12 <i>Car. 2.</i>	18	6
1 <i>Jac. 2.</i>	18	3

## Index.

**Ships**, Foreign, bought since the passing the said Act, belonging to *British*, and Trading Coastwise, to pay 5 s. per Ton for every Voyage, both for the use of the Chest at *Chatham*, &c.—

—in the Port of *London* not to be above 3 Days coming from *Gravesend* to the place of Discharge, and in the Out-Ports, to come directly up to the place of Unlading, and to Report, Penalty *l. 100.* — —

—may Enter and Discharge part in any one Port, and carry the Remainder to another, the Master Reporting at both places, Rule 1.—

—of War, vide *Captains*.

—vide *Apprentices, Cattle, Coals, East-India, Fish, Goods, Greenland, Greenwich, Hops, Officers, Plantations, Quarantine, Sails, Salt, South Sea, Tallow, Westmoney and Wooll.*

**Shortlings**, vide *Wooll*.

**Silks** Wrought, mixt with Gold or Silver, or other Materials, forfeited, and to be sold by Inch of Candle at the Custom-houses in *London*, or *Edinburgh*, the Importer to pay *l. 200.* — — and the Seller or Concealer *l. 100.* — —

—a Clause to be observed, page 172.

—vide *Alamodes, East India*.

—Thrown, of the Growth or Product of *Turkey, Persia, East-India, China*, or any other Country (except *Italy, Sicily* and *Naples*, and thence regularly Shipt) not to be Imported on Forfeiture—

**Silver** Molten, or Manufactured, vide *Bullion*.

**Skins**, vide *Hides*.

**Snuff** Imported, Proof to lie upon the Owners, whether it be of the Manufacture of the *British* Plantations—

## Acts.

Year and Reign.	Ch.	Sect. &c.
1 Jac. 2.	18	2
13 & 14 Car. 2.	11	2
12 Car. 2.	4	6
6 Ann.	19	14, 15
2 W. & M.	9	2
8 Ann.	7	21

## Index.

**South-Sea Company** to remain for ever, though the Funds appropriated to them should be redeemed—

—their Limits on the East side of *America* from *Aranoca* River to the Southermost part of *Terra del Fuego*, and on the West from thence to the Northermost part of *America* (except *Brazeil* and *Surinam*) *vide Children*—

—none to Trade within their Limits but themselves, on Forfeiture of Ship and Cargo, all the Proceeds, and double the Value—

—Trading beyond their Limits, forfeit Ship and Cargo—

—their Bonds under the Common Seal to be taken for Duties—

—Counterfeiting their Common Seal, or Bonds, is Felony—

**Spicery**, Directions about the Duty, *page* 140.

—*viz.* Cinnamon, Cloves, Mace, and Nutmegs may be Imported in *British* Ships, regularly Mann'd, from any Parts beyond Seas, upon Licence first had from the Commissioners of the Customs, which they are to grant without any Fee or Charge—

**Spirits**, *vide Brandy*.

**Stockings**, *vide Frames*.

**Subjects**, *vide Children, Mariners, Merchants, Ships*.

**Subsidy New**, why it differs from the Old, *page* 5, 6, 7, 12.

**Sugar Refined and Exported**, what to draw back, *page* 66.

**Sweden**, Trade free to all Subjects—

**Swine**, *vide Cattle*.

## Acts.

Year and Reign.	Ch.	Sect. &c.
10 <i>Ann.</i>	30	I
9 <i>Ann.</i>	21	46
<i>ditto.</i>	—	47, 49
<i>ditto.</i>	—	58
<i>ditto.</i>	—	56
<i>ditto.</i>	—	57
8 <i>Ann.</i>	7	13
25 <i>Car. 2.</i>	7	5

# Index.

## T.

**T**ables, vide *Schemes*.

**Tallow**, or raw Hides, shipt with Intent to be Transported, Penalty treble the value, a Years Imprisonment of the Master and Mariners, and Loss of their Goods and Chattels if they know of it, and of the Ship, if with the Owners knowledge.

**Tares**, directions about them, *page* 68, 69.

—A Table of them, *page* 78.

**Tea** from the *East Indies*, how to pay Duty, *page* 40.

—under the same Regulations, Restrictions and Penalties with *Coffee*, which see.

—may be Imported from any Part beyond Seas, in *British* Ships legally Navigated, upon Licence first had from the Commissioners of the Customs, which they are to grant without Fee or Charge.

**Thread**, vide *Bonelace, Gold*.

**Tobacco** Imported from the *British* Plantations on the Continent of *America*, otherwise than in Casks, Chests or Cases, each above 2 C. weight forfeited, and 6 *d.* per lb weight, except small Quantities for the Crews smoking.

—a Clause to be observ'd, *page* 182.

—vide *Debentures, Plantations, and Appendix*.

**Tobacco-pipe-clay**, vide *Wooll*.

**Tonnage** Explain'd, *page* 4, 8, 11, 15, 47.

**Town Duties**, for the Maintenance of Bridges, Keys, Wharfs, &c. referred, *Rule* 21.

## Acts.

Year and Reign.	Ch.	Sect. &c.
18 Eliz.	9	2
3 & 4 Ann.	4	6
6 Ann.	22	2
7 Ann.	7	27
10 & 11 W. 3.	21	29
12 Car. 2.	4	6

## Index.

## U.

**U** Actual (*i. e.* Grain) the Scots }  
 Laws against the Importation }  
 thereof, reserved in Force, *Art. 6.* }  
*Vinegar, vide Wines.*  
*Union of the 2 Kingdoms of England, }  
 and Scotland* ————— }

## W.

**W** Warehouses, to be approved by  
 the Commissioners of the Cu-  
 stoms, *viz.*

—for Coffee and Tea —————  
 —for East India wrought Silks —————  
 —for Pepper —————

—Keepers, *vide Coffee, East India, Pepper.*  
*Watches, vide Bullion.*

*Watermen, vide Goods.*

*Waterside Business, directions about it,*  
*from page 68 to 84.*

*Whalebone cut, Imported, Forfeited, and }*  
*double the value* ————— }

—Masters of Ships knowing thereof,  
 forfeit *l. 50.* — — —————

Persons in whose Custody found,  
 forfeit *l. 30.* — — — the Goods and  
 double the value, Proof to lie on  
 the Importer where Cut —————

*Westmoney and Isleland Fishing, Ships }*  
*not to proceed on the Voyage till }*  
*10 March yearly, on Forfeiture of }*  
*Ships and Fish* ————— }

*Wharfingers Suffering prohibited or }*  
*uncustomed Goods to be shipt, or }*  
*landed at unlawful Hours, or with- }*  
*out the Presence of a proper Of- }*  
*ficer of the Customs, &c. forfeit }*  
*l. 100.* — — ————— }

*White-ashes, not to be Exported, Pe- }*  
*nalty l. — 6. 8. per Bushel* ————— }

## Acts.

Year and Reign.	Ch.	Sect. &c.
5 Ann.	8	1
ditto.	—	1, &c.
10 Ann.	26	34
11 & 12 W. 3.	10	2
8 Ann.	7	7
9 & 10. W. 3.	23	12
4 & 5 Ann.	12	6
15 Car. 2.	16	1
13 & 14 Car. 2.	11	7
2 & 3 Edw. 6.	26	1

# Index.

- Wines, the Duties, *page* 48, 49, 191, 193.  
and *Appendix*.  
—the Duties of a Gallon, *page* 50. Gallon  
describ'd, *page* 72.  
—*Florence*, how to be Entred, *page* 51.  
—or *Vinegar* landed before payment of  
Duty, Forfeited, and the Import-  
ers to pay the Duty notwithstanding  
—landed in the Out-ports, and carried  
afterwards to *London* by Certificate,  
to pay the Advanced Duty there,  
*page* 51.  
—Damnified, *vide* Damages.  
—Run out, the Hogshead under 7 In-  
ches, and the Pipe or Butt not a  
bove 9 Inches left therein, to be  
reckoned Outs, and no Duty to be  
paid for the same, *Rule* 9—  
—of the Growth of *Hungary*, may be  
Imported from *Hamborough*, pay-  
ing Duty as *Rhenish* Wines—  
—*vide* *Prizage*, *see likewise* *page* 15, 25, 31.  
Witnesses may be Examined beyond Sea,  
by Commission out of the High  
Court of Chancery, and their Ex-  
aminations returned, to be admit-  
ted Evidence in Law, as if *viva voce*—  
Wooll, Woollfels, Mortlings, Shorlings,  
Yarn made of Wooll, Wooll-flocks,  
Fullers-earth, or Fulling clay, and  
Sheep, not to be Exported, on For-  
feiture of the Ship and Goods, 20 s.  
for every Sheep, and 3 s. for every  
Pound weight of the rest—  
—Tobacco-pipe-clay not to be Ex-  
ported, Penalty 3 s. *per* Pound  
weight—  
—such Goods Exported, Penalty is For-  
feiture of the Ship and Goods, tre-  
ble the Value, and treble Costs of  
Suit—  
—any Person may Seize such Goods—

Acts.		
Year and Reign.	Ch.	Sect. &c.
1 Jac. 2.	3	5
12 Car. 2.	4	6
1 Ann.	13	112
13 & 14 Car. 2.	11	29
12 Car. 2.	32	1, 3, 9
13 & 14 Car. 2.	18	8
7 & 8 W. 3.	28	8
12 Car. 2.	32	7

## Index.

## Acts.

- Wool, Merchants, or others Exporting }  
 such Goods, disabled to Sue at Law, }  
 beside all other Penalties—
- Masters and Mariners knowing of, or }  
 assisting to the Exportation thereof, }  
 forfeit their Goods and Chattels, }  
 and to be Imprisoned 3 Months—
- Owners of any Ship knowing such }  
 Offence, forfeit their Interest—
- if such Ship belong to a Foreigner, }  
 or one Living beyond Seas, for- }  
 feited—
- Inhabitants of any Port, or Place from }  
 whence such Goods are Exported, or }  
 have been Carried through, forfeit }  
 £. 20. — if under £. 10. — — va- }  
 lue ; if above, treble the Value of }  
 the Goods, and treble Costs—
- Owners of such Goods to answer the }  
 Inhabitants, treble their Forfeitures, }  
 and Penalties—
- Aiders, or Abettors to suffer 3 Years }  
 Imprisonment, without Bail—
- such Persons informing, or disco- }  
 vering such Exportation, the three }  
 first (not being Owners of the }  
 Goods) are exempted from any }  
 Penalty or Punishment—
- Owners of any Ship, Master, or Ma- }  
 riners, discovering such Exporta- }  
 tion within 3 Months after their }  
 Return, discharged of the Penal- }  
 ties, and to have the benefit of }  
 Informers—
- Seizers, not to give Evidence in their }  
 own Prosecution—
- Compounding with any Port, Place }  
 or Hundred, to be Imprisoned }  
 5 Years without Bail, and any }  
 other Person may Sue for the }  
 whole Penalties, as if no such }  
 Composition had been made—

Year and Reign.	Ch.	Señ. &c.
12 Car. 2.	32	4
ditto.	—	5
ditto.	—	3
ditto.	—	9
7 & 8 W. 3.	28	8
ditto.	—	10
ditto.	—	10
ditto.	—	11
1 W. & M.	32	8
12 Car. 2.	32	8
7 & 8 W. 3.	28	13

## Index.

## Acts.

Year and Reign.	Ch.	Sect. &c.
12 Car. 2.	32	11
13 & 14 Car. 2.	18	10
12 Car. 2.	32	10
12 Car. 2.	32	12
1 W. & M.	32	14
13 & 14 Car. 2.	18	7
ditto.	—	9
1 W. & M.	32	2
7 & 8 W. 3.	28	8
1 W. & M.	32	3
9 & 10 W. 3.	40	3

- Wooll, a Proviso for Pelts ready drest with the Wooll on them, Flock-beds, and Live Sheep for the Ships Use only, and not otherwise—
- for Lambs Skins ready drest, fit for Furs and Lining—
- for certain limited Quantities of Wooll yearly from *Southampton* to *Guernsey*, *Jersey*, *Sark* and *Alderney*, under special Regulations—
- or Yarn made of Wooll, prest into any Sack or Cask, &c. or found near the Shore, or any Navigable River, with intention to be Exported, forfeited, or the value—
- not to be carried in Packs, Sacks, Bags or Casks, but in Day-light, on forfeiture or the value—
- Unenter'd, brought within 5 Miles of the Sea-coast, and design'd for any Port from whence it may be Exported, forfeited, with the Horses, Carriages, &c. and the Persons Carrying or Assisting, liable to the Penalties of former Acts—
- brought within 5 Miles of the Sea-coast (except between Sun and Sun) forfeited, with the Horses, &c.—
- Proviso for Persons living within 5 Miles of the Shore, so as they give an Account of the Number of Fleeces at Sheering, and before removing or disposing thereof, to the proper Officers—
- in *Kent* and *Sussex*, Persons within 10 Miles of the Shore, to give Notice to the Officers of the Number of Fleeces within 3 Days after Sheering; Penalty for removing such Wooll without a Certificate from such Officer, is forfeiture of the Wooll, and 3 s. for every Pound weight.



## Index.

- Wool, in the said Counties bought within 15 Miles of the Shore, Bond to be given not to Sell the same to any Person within 15 Miles of the Sea, and found carrying towards the Sea-side without Entry and Bond, forfeited, and 3 s. per Pound—
- Shorn within 10 Miles of the Sea, and after the first removing lodg'd within 15 Miles of the Sea, forfeited, and if carried away, for every Pound weight 3 s.—
- Hid within 15 Miles of the Sea, and not Entred, forfeited, and the Claimer to give Security to the Exchequer (if Cast upon Tryal) to pay treble Costs, beside the Penalties, &c.—
- or Woollen Manufactures not to be Exported from *Ireland*, but from the Ports Limited there, nor to any Place, but the Ports Limited in *England*, on Forfeiture of Ship and Goods, and l. 500. — — —
- vide *Plantations*.
- or Woollen Manufactures, not to be Shipt in *Ireland*, till Bond be given accordingly there, on Forfeiture of the Ship—
- Bond to be given likewise in *England*, before shipping in *Ireland*, in treble the value, and Certificate produced accordingly; and a Licence obtain'd from the Commissioners of the Customs in *England*, or from the Collector that took the Bond—
- a Proviso for Woolfells, &c. for the Ships use, Cloth for the Seamen and Passengers for Clothes only for wearing Aboard in the Voyage, and not to exceed the value of 40 s. to any one—

Acts.		
Year and Reign.	Ch.	Sect. &c.
9 & 10 W. 3	40	4
ditto.	—	5
ditto.	—	6
10 & 11 W. 3.	10	2
ditto.	—	5
ditto.	—	14
11 & 12 W. 3.	13	9

## Index.

- Wool, &c. Masters, Mariners, Porters, Assistants, in such illegal Shipping or Exportation, forfeit *l.* 40.—
- Officers, not observing the Directions of this Act, liable to the Penalties of former Acts, against Abettors, and Aiders—
- Cocquets and Certificates to be on Paper, not Parchment, to be Sign'd by Three principal Officers at least; and the Quantity neither Obliterated nor Interlined, and particularly Endors'd on the Cocquets, Warrants and Certificates—
- Admirals, and other Commanders to Seize all Ships carrying such Goods, or any other Prohibited Goods—
- Commanders neglecting their Duty, Conniving or Compounding, forfeit all their Pay, to suffer Six Months Imprisonment, and made incapable of ever Serving in the Navy—
- such Goods and Ships may be Seiz'd by any Person—
- Seiz'd by Cruisers, to be sold by Inch of Candle after 21 Days—
- Acquittals in *Ireland*, no Bar to Prosecution in *Britain*—
- Commissioners of the Revenue in *Ireland*, to transmit Half-yearly to the Commissioners of the Customs in *England*, an Account of Wool Exported thence, and of the Bonds taken—
- Register of all such Ships, to be kept in the Port of *London*—
- Ports allow'd in *Ireland*, for Exportation of such Goods, *Cork, Drogheda, Dublin, Kinsale, New Ross, Waterford* and *Youghal*—
- in *England* allow'd for Importation, *Barnstable, Biddisford, Bridgewater, Bristol, Chester, Liverpool, Milford-Haven, and Minehead*—

## Acts.

Year and Reign.	Ch.	Sect. &c.
10 & 11 W. 3.	10	2
1 W. & M.	32	5
1 W. & M.	32	4
7 & 8 W. 3.	28	7
10 & 11 W. 3.	10	7
7 & 8 W. 3.	28	14
10 & 11 W. 3.	10	16
10 & 11 W. 3.	10	18
ditto.	—	4
ditto.	—	17
ditto.	—	3
7 & 8 W. 3.	28	6
10 & 11 W. 3.	10	8
ditto.	—	6
1 W. & M.	32	6
7 & 8 W. 3.	28	5
10 & 11 W. 3.	10	10
4 Ann.	7	1

# Index.

**Wooll**, vide **Appendix**.  
 —*Spanish* or Foreign, may be Exported }  
   from *Britain* in *British* Ships, Rule 5 }  
 —Exporters of Fullers-earth, or Scour- }  
   ing-clay, forfeit for every Pound }  
   weight, 1 s. ————— }  
**Woollen** Thrumbs, or Yarn, not to be }  
   Exported, Penalty double the value- }  
 —Cloth white, may be Exported from }  
   *Britain* ————— }  
**Wrecks**, where any Quick Creature es- }  
   capes, no Wreck ————— }  
 —Not to be try'd by the Admiralty, }  
   but by the Laws of the Land — }  
 —Wreck'd Goods of certain Sorts, tho' }  
   Prohibited, not forfeited — }  
**Writs** of Delivery, to be granted by the }  
   Court of Exchequer for Goods }  
   Seiz'd, only where the Goods are }  
   Perishable, and on good Security — }  
 —Pleas, or Processess upon any Indict- }  
   ment or Information, at the Suit }  
   of the Crown, not to be discon- }  
   tinued by the demise of Her Ma- }  
   jesty, or Her Successors ————— }

## Y.

**Yarn**, vide *Wooll*.

**N. B.** *The Chapters and Sections of the Acts in this Book, are Numbered as they stand in Kebles Statutes, so far as those Volumes are carried on.*

## Acts.

Year and Reign.	Ch.	Se <sup>t</sup> . &c.
12 <i>Car. 2.</i>	4	6
9 & 10 <i>W. 3.</i>	40	2
8 <i>Hen. 6.</i>	23	1
6 <i>Ann.</i>	9	1
3 <i>Edw. 1.</i>	4	1
15 <i>Rich. 2.</i>	3	1
3 <i>Edw. 4.</i>	4	2
13 & 14 <i>Car. 2.</i>	11	30
1 <i>Ann.</i>	8	4

## *The Ports of Great Britain, with their Division into Members and Creeks.*

**W** Herein is to be noted, That by Ports is to be understood only those Places to which the Officers of the Customs are appropriated, and which contain and include all the Privileges and Guidance of all the Members and Creeks thereunto allotted.

By Members is to be understood such Places where anciently a Custom-house hath been kept, and Officers or their Deputies attending, and are lawful places of Exportation or Importation.

By Creeks is to be understood such Places where commonly Officers are or have been placed by way of Prevention, not out of Duty or right of Attendance. And are not lawful Places of Exportation or Importation, without particular Licence or Sufferance from the Port or Member under which it is placed.

All which are branched out in the following Description, under the several Heads as they are now managed and supervised.

### **South Britain.**

Ports.	Members.	Creeks.
London	_____	Gravesend. Aylemouth. Warnewater.
Berwick	_____	Holy Island. East Marshes, containing the Coast of Northumberland, bordering upon Scotland.
Boston	_____	Spalding. Fosdick. Wainfleet. Numby Chappel. Thettlethorp. Sallfleet.
Bridgwater	_____	Minhead
Bristol	_____	{ Pill. Uphill. South Burrys.
Cardiffe	{ Swansea	{ Neath, or Brittonferry, Newton.
	{ _____	{ Aberthaw. Penarth. Newport. Chepstow.

Ports.	Members.	Creeks.
Carlisle	Whitehaven	West Marshes, containing the Coast of Cumberland, bordering upon Scotland.
		Workington.
		Ravenglas.
		Milnthorpe.
	Lancaster	Pile of Fowdry.
	Poulton	Graunge.
		Wyrewater.
	Liverpoole	Preston and Ribblewater.
		Sankey-bridge.
		Fradisham.
		South Shore of the River Mersey from the Red Stones.
Chester		Hilbrec.
		Dawpoole.
		Neston.
		Burtonhead.
		Baghill.
		Mostin.
	Aberconway	
	Bewmeris	Holyhead.
		Amlogh.
	Carnarvon	Pulbolly.
		Barmouth.
Chichester	Arundel	Pagham point.
	Shoreham	Selsey.
		Brighton.
	Lewes	Newhaven.
		Seaford.
	Pemsey	
	Hastings	
	Rye	Winchelsea.
		Lyd.
	Hythe	Rumney.
		Folston.
Exeter	Ilfracomb.	
	Barnstable	Clovelly.
		Appledore.
		Biddiford.
		Tincomb.
		Starcross.
		Beare and Seaton.
		Topsham.
		Pouldram.
		Sydmouth.
		Lympson.
		Exmouth.
		Aylmouth.

Ports.	Members.	Creeks.
Exeter	Dartmouth	{ Saltcomb. Brixham. Torbay. Totnes.
Gloucester		{ River Severn from Bridgnorth to Kingroad.
Hull	{ Grimsby Birdlington Scarborough	{ Gainthorp.
Ipswich	{ Malden Colchester	{ Leigh. Burnham. West Mersey. East Mersey. Bricklesey. Wivenhoe. Maintree. Harwich.
Lin	{ Wells	{ Burnham. Hitcham. Cross Keys Wisbich.
Milford	{ Aberdovy Cardigan Pembroke	{ Aberystab. Newport. Fiscard. Haverford West. Tenby. Carmarthen. Lanelthy. North Burrys.
Newcastle	{ Whitby Stockton Hartlepoole Sunderland Sbiels	{ Middlesborough. Seaton delaval. Blithe nooke.
Plymouth	{ Padflow St. Ives Pensance Helford Falmouth Fowey Lowe	{ Penrin. St. Mawres. Truro. Saltash. Stonehouse. Cowsland.

Ports.

Members.

Creeks.

Poole	{	Lyme	{	Bridport.
			{	Charmouth.
		Weymouth	{	Portland.
			{	Lulworth.
			{	Swanidge.
Sandwich	{		{	Wareham.
		Dover		
			{	Deal.
			{	Ramefgate.
			{	Margat.
Southampton	{		{	Whitstable.
		Feverfham		
		Milton		
		Rochefter		
			{	Queenborough.
Yarmouth	{		{	Chrift Church.
		Cowes	{	Limington.
			{	Yarmouth.
		Portfmouth	{	Newport.
		Woodbridge	{	Emsworth.
Blackney and Cley	{	Aleborough	{	Orford.
			{	Dunwich.
		Southwold	{	Walderswick.
			{	Leftoff.

## *The Names of the Lawful Keys, Wharfs, &c. for Shipping and Landing of Goods in the Port of London.*

**I**N pursuance of an Act of Parliament it is Ordained, That the Keys, Wharfs and Places hereafter named, and no others, be Assigned, Appointed, and Allowed by His Majesty to be lawful Keys, Wharfs, or Places for the Shipping, Lading, or Landing of Goods: That is to say,

*Brewers-Key. Chesters-Key. Galley-Key. Wooll-Dock.*

*Custom-house-Key.* Stone-stairs on the West-side thereof, is declared not to be a Place for Shipping or Landing of Goods or Merchandize.

*Porters-Key. Bear-Key.*

*Sabs-Dock,* Excluding the Stairs there, which are declared no lawful Place for Shipping or Landing of Goods or Merchandize.

*Wiggans-Key. Youngs-Key. Ralphs-Key.*

*Dice-Key.* The Stairs there declared unlawful for Shipping or Landing of Goods or Merchandize.

*Smarts-Key.*

*Somers-Key.* The Stairs there declared no lawful Place for Shipping, or Landing of Goods or Merchandize.

*Lyon-Key. Buttolph-Wharf. Hammons-Key.*

*Gaints-Key.* The Stairs on the East-side are declared unlawful for Shipping, Lading or Landing of Goods or Merchandize.

*Cocks-Key.*

One other Place betwixt *Cocks-Key* and *Fresh-wharf*, called part of *Fresh-wharf*, the Stairs are declared unlawful for Shipping, or Landing of Goods or Merchandize.

*Fresh-wharf.*

*Billingsgate* to be a common open place for the Landing or bringing in of Fish, Salt, Victual, or Fuel of all sorts, and all Native Materials for Building, and for Fruit (all manner of Grocery excepted) and for carrying out the same, and for no other Wares or Merchandize.

*Bridge-house* in *Southwark* may be allowed as a Place convenient for the landing of any kind of Corn, brought or provided for the provision or victualling of the City, and not upon any private or particular Persons account, and for no other Goods or Merchandize.

It may be lawful for any Person to ship or lade into any Ship or Vessel on the River of *Thames*, bound over Seas, and lying between *London* and *Woolwich*, any of the Goods or Merchandize hereafter mentioned, viz. Horses, Coals, Beer, ordinary Stones for building, Fish taken by any of His Majesties Subjects, Corn or Grain: Provided that the Custom and Duties of such Goods be duly paid, and Cocquets or other lawful Warrants passed for the same.



It may be lawful for any Person or Persons to unship and lay on Land Deal-boards, Balks, and all sorts of Masts, and great Timber, at any place of the River of *Thames*, betwixt *Westminster* and *Limehouse-dock*: Provided the Owners of such Goods do first pay or compound for the Custom and other Duties, and declare the Place at which they will Land them, before they unship any of the Goods, to the Officers or Farmers of the Customs thereof for the time being, and receive Sufferance or Permission from them so to do; and that they unship none of the said Goods, but in the presence of a Waiter or Officer-appointed thereunto; otherwise the said Goods to be liable to forfeiture according to Law.

To prevent all future Differences and Disputes touching the Extent and Limits of the Port of *London*, the said Port is declared to extend and be accounted from the Promontory or Point called the *North-foreland* in the Isle of *Thanet*, and from thence Northward in a supposed right Line to the opposite Promontory or Point called the *Naes*, beyond the *Gunfleet*, upon the Coast of *Essex*, and so continued Westward through the River of *Thames*, and the several Channells, Streams and Rivers falling into it, to *London Bridge*: Saving the usual and known Right, Liberty and Privilege to the Ports of *Sandwich* and *Ipswich*, and either of them, and the known Members thereof, and of the Customers, Comptrollers, Searchers, and their Deputies, of and within the said Ports of *Sandwich* and *Ipswich*, and the several Creeks, Harbours and Havens, to them or either of them respectively belonging, within the Counties of *Kent* or *Essex*. In Rotulo Scaccarii, 19 Car. 2.

## North Britain.

Ports.	Members.	Creeks.
<i>Aberdeen</i> —————		{ <i>Aughmadden.</i> <i>Frazerburgh.</i> <i>Newburgh.</i> <i>Peterhead.</i> <i>Stonehive.</i>
<i>Air</i> —————		{ <i>Garvan.</i> <i>Turnberry.</i> <i>Blackness.</i> <i>Inverkeithing.</i> <i>Limekillins.</i>
<i>Borroustouness</i> — {		{ <i>Queensferry.</i> <i>Airthpaw.</i> <i>Stirling.</i>
	<i>Alloa</i> —————	
<i>Campbeltown.</i>		
<i>Dumbar</i> —————		<i>Eymouth.</i> <i>Anan.</i>
<i>Dumfries</i> — {		{ <i>Cumbertrees.</i> <i>Balcary Bay.</i> <i>Catcraig in Fleet.</i>
	<i>Kircudbright</i> —	

Ports, &c.	Members.	Creeks.
Dundee Fort-William.		Ferry of Portincraig.
Inverness		Chanry. Cromarty. Crooked Haven. Ferry Ends. Findborne. Garmouth. Hellendale. Lossymouth, or Newport Elgin. Nairn. Portmahommock.
Irvine		Largs. Saltcoats. Aberdour. Burnt Island. Kinghorn.
Kircaldy		Largo. Leven. Metbel. Westerweems.
	Anstruther	Crail. Ely. Pittenweems. St. Andrews. St. Menants.
Leith Lewis.		
Montross		Aberbroth. Gourdon. Johns-haven. Ferry Den. Usan.
Orkney. Perth		
Port-Glasgow	Greenock	Dumbarton. Ranfrew. Gooruck.
Prestonpans		Aberlady. North Berwick. Port Seatoun.
Schetland.		
Stranraer	Port Patrick	Ballantrea.
Thurso.		
Wigtoun		Burn of Monreith. Carskrow. Inverall. Isle of Whiteborn. Southbay Poulton.

# Fees and Allowances due and payable to the Officers of His Majesties Customs and Subsidies in the Port of *London*, and the Members and Creeks thereunto belonging, viz.

*For the Officers of the Petty Customs Outwards.*

	Custo- mer		Comp troller		Sur- veyor		Surv. General	
	s.	d.	s.	d.	s.	d.	s.	d.
<b>F</b> OR a Cloth Cocquet by <i>English</i> } Freemen of <i>London</i> —	00	06	00	04	00	04	00	04
For a Stangers Cocquet or Un- freemen—	00	08	00	06	00	06	00	06
For a Cloth Certificate by Strangers or <i>English</i> to pass according to the old Rate—	00	08	00	04	00	04	00	04
For a Ships Entry crossing the Seas—	00	04	00	04	00	04	00	04
For a Ships Entry to the <i>Streights</i> , <i>Ca-</i> <i>naries</i> , or <i>Western-Islands</i> —	01	00	01	00	01	00	01	00
For clearing of Ships, and examining the Books—	01	00	00	06	00	06	00	06
For every Endorsement—	00	04						
For making a Bond to the Kings Ma- jesties use—	00	06						
For every Entry in the Certificate Book- To the Customers Clerks.	00	02						
More for a Cloth Cocquet or Certificate }	00	06	00	02	00	02	00	02
For a Ships Entry crossing the Seas —	00	04						

*Subsidy Outwards.*

	Colle- ctor		Comp- troller		Sur- veyor		Surv. General	
	s.	d.	s.	d.	s.	d.	s.	d.
<b>F</b> OR every Ships Entry within the <i>Levant</i> , or beyond the <i>Streights</i> } mouth—	01	00	01	00	01	00	01	00
For every Ships Entry going to any other Foreign Parts—	00	04	00	04	00	04	00	04
For every Ships Entry going to the Out-Ports—	00	02	00	01	00	01	00	01

For

	Colle- ctor		Comp troller		Sur- veyor		Surv. General	
	s.	d.	s.	d.	s.	d.	s.	d.
For clearing of every Ship passing to Foreign Parts, and examining the Ships Contents—	01	00	00	06	00	06	00	06
For every <i>English</i> Cocquet by Freeman—	00	08	00	04	00	04	00	04
For every Strangers Cocquet, or Un- freemen of <i>London</i> —	01	00	00	06	00	06	00	06
For making every Certificate Cocquet, as well <i>English</i> as Strangers, for Goods which paid Subsidy Inwards, and pay no Subsidy Outwards—	00	08	00	04	00	04	00	04
For every Certificate upon Warrant from His Majesty, or the Lord Trea- surer, paying no Duties—	01	06	00	08	00	08	00	08
For Indorsement of all Warrants and Licences—	00	04	00	04				
For a Foaring Bill Licenſing ſuch as bring in Viſtuals, to carry out ſome Beer as by ſtore—	00	06	00	06	00	06	00	06
Coaſt ſufferances to be given without Fees—								
For every Coaſt Cocquet Outwards, and entring in His Majesties Books for a whole Ship or Veſſel paſſing into the open Seas—	01	00	00	08	00	08	00	08
For a Bond for the ſame—	00	06						
For diſcharging the ſame Bond, and fi- ling the Certificate to the Bond—	—	—	00	04				
For making every Certificate of Re- turn—	01	00	00	02	00	02	00	02
For making, entring, and keeping an ac- count of every Debuture for repay- ment of half Subſidy or other Sums of Money—	01	00	00	04	00	04	00	04
For making, and entring a Tranſire or Letpaſs, from Port to Port in <i>Eng- land, Wales or Berwick</i> —	00	04	00	02				
To the Clerks. For a Cocquet, by <i>English</i> or others—	00	04	00	02	00	02	00	02
For a Ships Entry croſſing the Seas—	00	04						
To the Clerk of the Coaſt Coquets, for making a Bill or Ticket to the Lord Mayor for Corn, Viſtuals and other Proviſions—	00	04						

*Petty Customs Inwards.*

	Custo- mer		Comp- troller		Sur- veyor		Surv. General	
	s.	d.	s.	d.	s.	d.	s.	d.
<b>F</b> OR every Strangers Warrant—	00	02	00	02	00	02	00	02
For taking every Bond—	00	06						
For every Bill at sight—	01	00	00	04	00	04	00	04
For discharging every Bond—	—	—	00	06				
For every great imployment to imploy } the proceed of Goods—	—	—	00	06	01	00	01	00

*Subsidy Inwards.*

	Colle- ctor		Comp- troller		Sur- veyor		Surv. General	
	s.	d.	s.	d.	s.	d.	s.	d.
<b>F</b> OR every Warrant by <i>English</i> } Freemen of <i>London</i> —	00	04	00	04	00	04	00	04
For every Warrant for Strangers or } Unfreemen —	00	06	00	06	00	06	00	06
To the Clerk for making the Shippers } Entry—	01	00						
For making a Bond to His Majesties } use—	00	06						
For every Oath administred by the Col- } lector—	00	02						
For a Shippers Entry, with the parti- } cular Contents, viz. From the <i>East-</i> <i>Indies</i> —	02	06						
From the <i>Streights</i> —	02	06						
From <i>Spain, Portugal, and the West-</i> <i>Indies, or English Plantations</i> —	02	00						
From <i>Dunkirk or France</i> —	01	00						
From <i>Flanders, Holland, Ireland,</i> or any <i>Eastern or Northern</i> } Parts —	01	00						
For every Ship or Vessel less than } twenty Ton —	00	08						
For every Stranger's Ships Entry to } pay double Fees—								
For every Certificate of Foreign } Goods Imported to be shipped out free of Subsidy, Eighteen pence, which is understood Six pence for the Search, altho' several Ships, and Twelve pence for the Certificate—	01	06						
If the Goods be under the value of } Twenty pounds, according to the Book of Rates, the Merchant is to pay for the Certificate in all, but—	00	06						

	Colle- ctor s. d.	Comp- troller s. d.	Sur- veyor s. d.	Surv. General s. d.
For examining and comparing every Debenture with the original Certi- ficate	00 04			
For a Certificate of Foreign Goods coming from any of the Out-Ports to London, or from any other Port to Port within this Nation	00 06	00 02	00 02	00 02
For Goods sent by Sea by the Import- er thereof, to any of the Out-Ports from London	00 06	00 02	00 02	00 02
For casting up the Sum, and keeping an account of every Debenture, and paying the Money	00 08			

For every Bale, Pack, Truss, Chest, Case, or other Package, brought into the King's Warehouse, to be allow'd to the Officer when the Merchant is short Entred above five shillings, to be paid to the proper Officer, Two pence.

### Great Customs.

	2 Cu- stomer s. d.	Comp- troller s. d.
FOR a Cocquet for Calves-skins	02 00	01 00
For a Coast Cocquet Outwards of Woolls, Wooll- fells, Leather, Skins and Hides	02 00	01 00
For a Bond to His Majesties use	01 00	
For filing the Return	00 06	
For a Return and Discharge Outwards	02 04	01 00

	Packer s. d.
For the Packer, for telling and packing every Dacre of drest Calves-skins, allowing ten dozen to the Dacre	00 06
For packing every Dacre of undrest Calves-skins, and telling	00 06

*Fees concerning several Officers, as well Inwards as Outwards, to be paid to the Clerks.*

	Custo- mer s. d.	Comp- troller s. d.	Sur- veyor s. d.
FOR every Bill of Portage	00 06	00 03	00 03
For a second or parcel Cocquet Outwards	00 02	00 02	00 02

To

*To the King's Majesties Waiters, being in number Eighteen.*

		s.	d.
Received in the Custom-house, above Stairs.	For every <i>English-man's</i> Foreign Goods or Merchandizes, of what nature soever, paying Custom or Subsidy Inwards in the Port of <i>London</i> , or coming thither from any Place or Port by Cocquet—	01	00
	For every Strangers Foreign Goods in like manner, paying Custom or Subsidy Inwards in the same Port, or coming thither by Cocquet —	01	06
	For certifying every Cocquet of <i>English</i> Goods brought up to <i>London</i> —	00	06
Received at the Water-side, by the said Kings Waiters, and others attending to be divided as formerly.	For a Bill of Store or Portage for any thing above Ten shillings Custom—	01	00
	For a Bill of Sight, Bill of Sufferance, or any other imperfect Warrant —	01	00
	For Woolls, Woollfels, Leather, Hides, and prohibited Goods from the Out-Ports by Cocquet—	01	00

*Register of the King's Majesties Warrants.*

FOR every <i>English</i> Warrant for the Goods Inwards—	00	02
For every Stranger's Warrant —	00	04
For every Certificate Foreign—	00	04
For all Goods not paying Twenty shillings Custom, whether in or out, there shall be but half Fees taken, whether for Warrants, Cocquets, Transfers, Debentures or Certificates.		

*To the Usher of the Custom-house.*

FOR every Oath administered by the King's Officers outwards—	00	02
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*Rules which may serve for the Ports in general.*

**W**Hereas some Societies and Companies of Merchants do trade in a joint Stock, and Enter the whole Lading and Cargo of a Ship Inwards, in one single Entry, when the Adventurers therein concerned are many, the Officers and Waiters may take and receive such Gratuity as the said Company shall hereafter voluntarily consent to pay unto them; any thing in this Order or Table of Fees, or any other Act or Provision to the contrary notwithstanding.

All Goods under the value of Five pound in the Book of Rates, paying Subsidy the Sum of Five shillings, or less, shall pass without payment of any Fees.

No *English* Merchant that shall have Goods of his own, to be landed out of one Ship or Vessel at one time ( although the Receipt of the Subsidy be distributed into several Offices ) shall be charged to pay any more or other Fees than for a single Entry.

Goods in Partnership to pass as if the Proprietors were one single Person.

Fish by *English*, in *English* Shipping or Vessel, Inwards or Outwards, or alongst the Coast, to pay no Fees.

Foreign Coin and Bullion Inwards may be landed by any Person without Warrant or Fee.

Diamonds, Precious Stones, Jewels and Pearls of all sorts, to pass Outwards without Warrant or Fee.

Post-Entries Inward to pass without Fee under Five shillings ; if above Five shillings, and under Forty shillings, then Six pence ; but if the Custom to be paid exceed Forty shillings, then it shall pay the full Fees as was paid for the first Warrant.

The Merchant shall pay for all Goods opening that shall be short Entred above Ten shillings Custom.

The Merchants shall pay for weighing of all Goods that shall be short Entred above Twenty shillings Custom.

The Merchant not to be at any Charge, if duly Entred.

Whereas by an Act of Parliament, Intituled, *An Act for Encouraging and Increasing of Shipping and Navigation*, there is granted unto the King's most Excellent Majesty sundry Duties upon Strangers Vessels, importing Commodities not of their growth, and thereby it is ordered, That such Shipping as pretend to enjoy the Privilege of *English* Shipping, must be manned accordingly, whereby there is a necessity of an Officer to be employed every Tide downwards towards *Graveland*, to visit all Ships. whether they be manned according to the said Act, and to give Certificates for making of Foreign Ships free, and taking Bonds for such as go to the Plantations, for effecting of which business the following Fees are set and appointed by the Authority aforesaid, to be paid as well in all Out-Ports, as in the Port of *London*, and Creeks thereunto belonging, *viz.*

	Collector.	s.	d.	Comptroller	s.	d.
For making a Certificate to make a Foreign Ship free, } with Sealing and Registering the same ————— }	10	00	00	00		
For a Bond for Ships going to the Plantations ————— }	00	06	00	00		
For every Entry of Goods liable to Duties by the Act } of Navigation, which this Collector receives ————— }	00	04	00	04		



# The Fees of the Chief Searcher, and of His Majesties Five Under-Searchers in the Port of London.

*Duties between the Chief Searcher and His Majesties  
Five Under-Searchers that attend at London.*

		s.	d.
For every Ship that passeth into Foreign Parts.	<i>Spain, Portugal, the Streights, West-Indies,</i>	06	00
	<i>Guinea, or the Western Islands.</i>		
	<i>East-India</i>	10	00
	All other English Ships into Foreign Parts	04	00
	For every Strangers Ship or Bottom	05	08

*Duties of His Majesties Five Under-Searchers that attend at London.*

		s.	d.
<i>English and Ali- ens.</i>	For every Certificate for Shipping out Goods for- merly Imported	02	00
	But if the half Subsidy to be received back a- mounts but to 40 Shillings, then	01	00
<i>To be paid by English and Ali- ens, for Goods that pay Subsidy, and pass out by Cocquet or War- rant,</i>	Pipe, Punchion or But	00	04
	Hogshead or Bag	00	02
	Tin the Block or Barrel	00	01
	Beer-eager, Wood of all sorts, Copperas, Allom, and such gross Goods, the Ton	00	04
	Corn the Last, Sea-coal the Chalder, Beer the Ton	00	02
	Lead the Fodder	00	02
	The Maund, Fatt, or Pack	00	06
	The Bundle, Bale, Chest or Case	00	03
	Raisins and Figs, the 20 Fraills, or Barrels.	00	03
	Butter, and such Goods, the Barrel	00	02
	For every Coast Certificate or Cocquet	01	00
	Transfers for the Coast, Free.		
	For every Horse, Mare or Gelding	01	00
	For certifying every Debenture for receiving back half Subsidy, &c.	00	06
	For every Piece of Ordnance	01	00
	For the Endorsement of every Cocquet	01	00
	For every Certificate out of their Books of Goods lost at Sea, taken by Pirates, or returned, whereby so much may be Shipped Custom- free	01	00
	For every Bill of Sufferance or Store above Ten Shillings in the Book of Rates	01	00
	If under	00	06
	The Fardle or Truss by <i>English</i> of Three hundred weight or upwards	00	06
	Woollen cloth the Bale, not exceeding five Cloths, or Three hundred weight, Stuffs, Bays or Says,	10	03

<i>Merchants Strangers, Unfreemen of London, or such as Ship on Strangers Ships or Vessels.</i>		s.	d.
The Fardle or Trufs	_____	1	00
The Bale	_____	00	06

*The Fees of His Majesties two Searchers at Gravesend.*

	s.	d.
For every Ship that passeth over the Seas for <i>Spain, Portugal, Streights, the West-Indies, Guinea, or the Western-Islands.</i>	06	00
For every Ship to the <i>East-Indies</i>	10	00
For all other Ships into Foreign Parts	04	00
For every Strangers Ship or Bottom	08	00
For every Ship having a Coast Cocquet	00	04
For Passengers Outwards, not being Merchants or Mariners	00	06

*Signed by Virtue of an Order of the House of Commons,  
Dated the 17th of May, 1662.*

E. Turner.

A Bre-

A Breviate of the Fees of Her Majesties Officers of the Customs and Subsidies in the Port of *London*, reducing the Particulars. (as they are set in several Paragraphs, under several Titles) into Totals or Intire Sums, *viz.*

*For the Officers of the Petty Customs Outwards.*

	s.	d.
FOR a Cloth Cocquet by <i>British</i> , Freemen of <i>London</i> , } paid to the Principal Officers and their Clerks—	02	06
For a Strangers Cocquet, or Unfreemen —————	03	02
For a Certificate by <i>British</i> , or Strangers —————	02	08
For a Ships Entry crossing the Seas —————	01	08
For a Ships Entry to the <i>Streights</i> , <i>Canaries</i> , or Western } Islands —————	04	04
For clearing of Ships, and examining the Books —————	02	06
For every Endorsment —————	00	04
For making a Bond to the Queens Majesties use —————	00	06
For every Entry in the Certificate Book —————	00	02

*Subsidy Outwards.*

	s.	d.
FOR every Ships Entry within the <i>Levant</i> , or beyond } the <i>Streights</i> Mouth. To the Officers and their Clerk—	04	04
For every Ships Entry going to any other Foreign Parts —————	01	08
For every Ships Entry going to the Out-Ports, and for a } Coast-Cocquet and Bond —————	04	09
For clearing of every Ship, passing to Foreign Parts, and ex } amining the Ships Contents —————	02	06
For every <i>British</i> Cocquet by Freemen —————	02	06
For every Strangers Cocquet, or Unfreemen of <i>London</i> —————	03	04
For every Certificate Cocquet, &c. —————	02	06
For every Certificate, upon Warrant from Her Majesty, or } the Lord Treasurer, paying no Duties —————	04	04
For Endorsment of all Warrants and Licences —————	00	08
For a Foaring Bill —————	02	00
For discharging a Bond, and filing the Certificate —————	00	04
For making a Certificate of Return —————	02	00
For a Debenture for repayment of Half Subsidy, &c. To the } principal Officers Two shillings, to the Searchers Six pence, for the Oath two pence, Examining Four pence, Casting } up and Paying the Money, Eight pence : In all —————	03	08
For making and Entering a Certificate or Let-pass —————	00	06
For a Bill or Ticket to the Lord Mayor —————	00	04

*Petty Customs Inwards.*

	s.	d.
<b>F</b> OR every Strangers Warrant Inwards, (vide <i>Subsidy Inwards</i> )		
For taking every Bond	00	06
For every Bill at sight	02	00
For discharging every Bond	00	06
For every great Employment	02	06

*Subsidy Inwards.*

<b>F</b> OR every Warrant by <i>British</i> , Freemen of <i>London</i> , to the principal Officers, the Queens Waiters, and Registers	02	06
For every Warrant for Strangers	04	06
Or Unfreemen	03	02
For every Certificate of Foreign Goods coming from the Out-Ports, to <i>London</i>	02	04
For Goods sent by Sea, by the Importer thereof, to any of the Out-Ports, from <i>London</i> .	01	00
All the rest of the Fees under this Title of <i>Subsidy Inwards</i> , are single, and paid to particular Persons	Vide	Table.

*Great Customs.*

<b>F</b> OR a Cocquet for Calves Skins, to the Officers and Packer	03	06
For Woolls, Wooll-fels, Skins and Hides	03	00
For a Bond to Her Majesties use	01	00
For Filing the Return	00	06
For a Return and Discharge Outwards	03	04

*Fees Inwards and Outwards concerning the Clerks.*

<b>F</b> OR every Bill of Portage	01	00
For a Second or Parcel Cocquet Outward	00	06
The Packer	All these are reckoned together with the former Entries.	
The Kings Waiters for the three first Articles		
Register of the Queens Warrants		

All other Fees in the Table not herein before comprised (except only two concerning the Act of Navigation)	Vide	
The Fees of the Chief Searcher, and His Majesties Five Under-Searchers at <i>London</i> , and Two at <i>Gravesend</i> , are single, and do not admit of Abbreviation	the Table.	
For all Goods not paying Twenty shillings Custom, whether in, or out, there shall be but half Fees taken.		
All Goods under the Value of Five pound in the Book of Rates, shall pass without payment of any Fees.		
Coyn and Bullion Inwards	Pass without War- rant or Fee.	
Precious Stones, Jewels and Pearl, Outwards		
The Merchants shall pay for all Goods opening that shall be short Entred, above 10 s. Custom.		
The Merchants shall pay for weighing of all Goods that shall be short Entred, above 20 s. Custom.		
The Merchant not to be at any Charge, if duly Entred.		

A N  
O R D E R  
O F T H E  
C O M M O N S  
I N  
Parliament Assembled.

**W**Hereas in and by an Act of this present Parliament, Intituled, *An Act for Confirming of Publick Acts*, an Act therein (Intituled, *A Subsidy Granted to the King of Tonnage and Poundage, and other Sums of Money payable upon Merchandize Exported and Imported*) was confirmed, by which Act so confirmed, It is (amongst other things) Enacted and Ordained, That during the Continuance of that Grant, where the Goods Exported or Imported amount to the Value of Five Pound or more, the Customers and Collectors, and all other His Majesties Officers in the severall Ports shall take and receive such Fees (and none other) as were taken in the Fourth Year of the late King *James*, until such time as the said Fees should be otherwise settled by Authority of Parliament.

And whereas also amongst the Rules, Orders and Directions annexed to the Book of Rates (Ratified and Confirmed by the aforesaid Act) It is Ordered and Directed, That for the avoiding of all Oppressions by any of the Officers of the Customs in any Port of this Kingdom, in Exacting unreasonable Fees from the Merchant, by reason of any Entries, or otherwise touching the Shipping or Unshipping of any Goods, Wares or Merchandize, It is Ordered, That no Officer, Clerk, or other belonging to any Custom-house whatsoever, shall Exact, Require, or Receive any other or greater Fee of any Merchant, or other whatsoever, than such as are or shall be Established by the Commons in Parliament assembled. And if any Officer or other shall Offend contrary to this Order, he shall forfeit his Office and Place, and be for ever after incapable of any Office in the Custom-house.

In Prosecution of which said severall Clauses in the Act and Book of Rates before mentioned, and for the settlement and certainty of all the aforesaid Fees, for satisfaction, as well of Merchants and others, as of the Officers, what Fees are to be paid and received for any Cause,  
Matter

Matter or Thing whatsoever, for or concerning the Importation or Exportation, Shipping, Landing, or Entring of any Ships, Goods, Wares or Merchandizes, of what nature, or in what kind soever : It is Ordered and Declared by the Commons in Parliament Assembled, That the several and respective Fees and Allowances mentioned in a Schedule or Table of Fees, relating to the Port of *London*, and the Members and Creeks thereunto belonging (and none other) shall be paid to the Officers and others Employed, and to be Employed in and about His Majesties Customs in the Port aforesaid, and are by the Authority aforesaid settled and confirmed.

And be it further Ordered and Declared by the Authority aforesaid, That the Fees and Allowances hereby intended, are set down, mentioned, and expressed in a Schedule or Table of Fees, Intituled, *Fees and Allowances due and payable to the Officers of His Majesties Customs and Subsidies in the Port of London, and the Members and Creeks thereunto belonging*, and Subscribed with the Hand of Sir *Edward Turner* Knight, now Speaker of the House of Commons in Parliament Assembled, and every particular Clause therein mentioned and contained, shall be and remain as Effectual to all intents and purposes, as if the same were included and particularly expressed within the Body of this Order ; And in case any Merchant, Master of Ship or other Person or Persons whatsoever, shall refuse to pay all or any the Fees hereby Ordered or Intended, That in such case it shall and may be Lawful for all and every Officer and Officers to make Stay of every Bill of Entry, Coequet, or other Warrant that shall be tendred or given in for passing of any Ships, Goods or Merchandizes whatsoever, exceeding the Value of Five Pounds in the Book of Rates, for which the Fees shall be detained and denied to be paid, as aforesaid.

And be it further Ordered and Ordained, That Copies or Transcripts of this Order and Table of Fees shall be made and set up in publick View, in the Custom-house in *London*, and in all other Offices and Places where the said Fees, or any of them, are to be paid or received.

# APPENDIX.

**T**HIS Treatise having been at the Press at the beginning of the last Session of Parliament, the Duties on *French* Goods and Unrated *East India* Goods ( in which 'twas Expected there would have been considerable Alterations ) were reserv'd for an Appendix; to which the Alterations made, and the New Duties granted to the End of that Session, are likewise subjoin'd.

## *French Goods.*

**I**N Computing the Duties on *French* Goods, as the Laws now stand, this is a general Rule to be Observ'd, That the Subsidies and other Duties ( except the Impost 1690. and 169 $\frac{2}{3}$ . ) are to be Charg'd according to the respective Rates or Values on the same sorts of Goods coming from any other Places of *Europe*; But ( instead of the Imposts 1690 and 169 $\frac{2}{3}$ . if the said Goods be Chargeable with either of them, or whether they be or not ) all *French* Goods ( except *Brandy*, *Salt*, *Vinegar*, and *Wine* ) are to pay *l. 25 per Cent.* for Impost 169 $\frac{2}{3}$ . according to the respective Rates Part. III. or Values upon Oath, as in Page 23. and likewise another *l. 25 per Cent.* till 28 Feb. 1717. and thence to the End of the next Session of Parliament, as in Page 30.

The manner of working those Duties being fully demonstrated Part I. and II. an Example is needless: But here follows a Table of the Rates and Duties payable to that time, on certain Goods which for the Reasons aforesaid were not inserted in Part III. And for all other *French* Goods both Rated and Unrated, the Duties are the same with those on the like Species of Goods in that Partition, except only as abovementioned.

An Alphabetical Abstract or Table of the Rates on French Merchandizes Imported, and of the Total Ne whatsoever, both Rated and Unrated, with the

Goods.

**B**ELLS, vocat. Hawks Bells, French making, the dozen }  
pair

Blankets, } Paris Mantles, coloured, the Mantle  
voc. } Paris Mantles or others, uncoloured, the Mantle

Boxes round, or French Boxes, for Marmalade or Gelly, the dozen  
the Ton, cont. 252 Gallons

Brandy, { Single } and for every 20 s. value on Oath  
likewise for Excise, the Gallon } vide

{ Double } the Ton, cont. 252 Gallons } p. 86  
and for every 20 s. value upon Oath

{ } likewise for Excise, the Gallon  
From Guernsey, Jersey, &c. the Gallon for Excise

Buckrams of French making, the dozen pieces

Cases for Needles, French Gilt, the dozen

Dornix- { the Ell, French making  
the Yard

Barley hulled the 112 lb  
or French { from the place of its Growth, &c. the }

Barley the 112 lb

Frankincense, the 112 lb  
of France, { from the place of its Growth, &c. the }

or Parosini the 112 lb

PixBurgundia the 112 lb  
{ from the place of its Growth, &c. the }

Drugs, { for Dyers use, the 112 pound  
voc. { Ditto, from the place of its Growth, the }

Tornfal the 112 pound

Rated { for every 20 s. value in the  
Column of Rates, Part. III. }

{ for Dyers use } from the place of its Growth  
every such 20 s. value

{ of all o- } for every 20 s. in the Column  
ther sorts } of Rates, Part. III.

{ } from the place of its Growth  
such 20 s. value



charg'd by the Act of Tonnage and Poundage, &c.  
duties payable upon such and all other French Goods  
respective Drawbacks upon Exportation.

Duties to be												
Rates.			Paid.				Repaid.					
l.	s.	d.	l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>		
	5	—		3	1	12		1	9	4	} A a	
1	6	8		16	8	12		9	5	—		
1	—	—		12	6	9		7	—	15		
	4	6		2	9	17		1	7	1	} B b	
	—	—	31	—	—	—		1	—	—		
	—	—		2	10	4		2	4	10		
	—	—		3	8	—		—	—	—	} A a	
	—	—	61	—	—	—		1	—	—		
	—	—		2	10	4		2	4	10		
	—	—		6	8	—		—	—	—	} C c	
	—	—		8	—	—		—	—	—		
	—	—		1	11	4	3		17	7	18	
2	10	—		3	1	12	—		1	9	4	} D d
	5	—		1	6	16	—		10	12	—	
	2	6		1	3	1	—		8	9	—	
	2	—		1	2	7	1		15	1	1	} E e
5	—	—		13	6	12	—		9	4	12	
5	—	—		12	3	3	—		8	4	18	
1	16	—		5	8	5	—		4	4	17	} F f
	12	—		15	3	19	—		10	6	2	
2	5	—		7	1	6	—		5	6	1	
	15	—		1	19	8	11		19	3	5	} G g
3	14	8		13	2	17	—		6	5	2	
1	4	10 <sup>3</sup>		10	7	13	—		5	1	19	
	—	—		3	6	11	—		1	8	13	} H h
	—	—		6	9	15	—		4	8	1	
	—	—		3	1	18	—		2	5	7	

## Goods.

Drugs, *voc.* { *Unrated* — { *for Dyers use, for every 20 s. value upon Oath* —  
 of all other sorts, for every 20 s. value upon Oath for the Old Duties —  
 and for No 23. as in Page 41 — }

*For the Rates of Drugs, with respect to the New Subsidy, &c. vide Page 8 & 13.*

Fans for Women and Children, the dozen —

Felts for Cloaks 3 Yards and  $\frac{1}{2}$  Long, 1 Yard and  $\frac{1}{2}$  Broad, the Felt —

Garters of Silk, the dozen pair, French making —

Glass and Glasses, *voc.* { French Drinking Glasses, the 100 —  
 Glasses for Windows, *voc.* { Burgundy — { coloured, the Chest —  
 { white, the Chest —  
 { Normandy — { coloured, the Case —  
 { white, the case —  
 all other not particularly Rated (except Glass Beads) }  
 Rated at *per pound* — }

Gloves — { French making, the groce, cont. 12 dozen —  
 wrought with Gold or Silver, the dozen pair —  
 and if Leather, for every 20 s. value on Oath, }  
 all Duties included — }

Gold and Silver Thread { Counterfeit, *voc.* { French Copper, Gold and Silver, the Mark, cont. 8 ounces Averdupois —  
 { Lyons Copper, Gold and Silver double Gilt, the like Mark —  
 Right, *voc.* { French and Paris. Gold and Silver, the Mark, cont. 11 ounces and  $\frac{1}{2}$  Venice weight — }

Grains French, the pound —

Grocery Wares, *voc.* Prunes, the 112 lb —

Hats of Silk, French making, the dozen —

Knives French, the groce, cont. 12 dozen —

Lace, *voc.* Britain Lace, the groce, cont. 12 dozen yards —

Linen Cloth or — { British, the 100 Ells —  
 { French Canvas and Line broad for Tabbling, being an Ell and  $\frac{1}{8}$  and upwards, the 120 Ells —  
 Canvas, *voc.* { French and Normandy Canvas, and Line Narrow, brown or white, the 120 Ells —  
 { Vandalose, or Vitery Canvas, 120 Ells, and for every Ell as in Pag. 154 & 263 —  
 Working Canvas, *viz.* { for Cushions, Narrow, the 120 Ells —  
 { Broad, the 120 Ells —  
 { of the Broadest sort, the 120 Ells — }

				Duties to be											
Rates.				Paid.				Repaid.							
l.	s.	d.		l.	s.	d.	20P <sup>ts</sup>	l.	s.	d.	20P <sup>ts</sup>				
				10	7		13	5	1		19	Ff			
				13	4		1	7	10		7	} E e			
				4				4							
2				1	5		18	14	1		10	} Aa			
4				2	10		16	1	8	3					
3				1	18	10	15	1	2	5	13	} i			
15				9	4		17	5	3		12				
5	5			3	5	9	17	1	17		19	} Aa			
3	15			2	7		4	1	6	5	17				
3	15			2	7		4	1	6	5	17				
1	10			18	9		14	10	7		3				
1	6				11		6		6		7	} Aa			
2	10			1	11	4	3	17	7		18				
4				2	10		16	1	8	3		} Kk			
				6					4						
	5			3	1		12	1	9		4	} Aa			
1	6	8		16	8		12	9	5						
2				1	5		18	14	1		10				
	8					5			2		16				
15				9	4		17	5	3		12	} Mm			
3				1	17	7	7	1	1	2	5				
4				2	10		16	1	8	3					
6				3	15	2	14	2	2	4	10				
6	13	4		4	2	2	11	2	5	8	11	} Mm			
15				9	4	11	14	5	2	10	5				
6				3	13	11	18	2	1	1	14				
5				3	1	7	18	1	14	3	8				
						1						} Mm			
3				1	16	11	19	1		6	17				
5				3	1	7	18	1	14	3	8				
6				3	13	11	18	2	1	1	14				

Goods.

	Lawns, voc. French Lawns, the piece	
Linen Cloth, or	{	Dowlas Broad, the piece, cont. 106 Ells
		Treger, Grest, or Narrow, or common
		Dowlas, the like piece
	Unrated for every 20 s. value upon Oath	
All Linens Chequered, Strip'd, Printed, or Dy'd, to pay over and above all other Duties, as in Page ( 42 ) for every 20 s. value		
Napkins, French making, the dozen		
If Linen, to pay more		
Oyl, voc. Provence Oyl, the Ton ( vide Page 86. )		
Paper	{	Rochel Paper as large as Demy Paper, the Ream
		and for every 20s. val. upon Oath, all Duties included
		Unrated for every 20 s. value upon Oath for the Old Duties
		and for the New Duties, as in Page ( 42 )
Plaster of Paris the Mount, cont. 3000 weight		
Pots of Iron, French making, the dozen		
Quilts, the dozen, French making		
Rozen, the 112 lb ( vide Page 87. )		
Silk, voc.	{	Fillozell, or Paris Silk, the pound, cont. 16 ounces
		Alamodes, or Lustings of the Manufacture of France, the like pound
		Wrought, voc. From France, of all other sorts, the like pound
Thread, voc. Lyons, or Paris Thread, the Bale, containing an hundred Boits		
Tweezes of France, the dozen		
Vinegar into any Port	{	For Sale
		Fill'd, the Ton
		Unfill'd, the Ton
		For Private use
		Fill'd, the Ton
		Unfill'd, the Ton
	For Retailing	Fill'd, the Ton
		Unfill'd, the Ton
	For Aliens Duty ( vide Page 87. )	
Worsted, voc. St. Omers narrow or half Worsted, the piece		
Yarn, voc. Raw Linen Yarn, French, the pound		
All other French Poundage Goods	{	for Dyers use (except Drugs) for every 20s. in the Column of Rates Part. III. —
		Rated
		of all other sorts for every 20 s. value, according to the respective Rates Part III. ( except Goods specially Charg'd with New Duties, &c. for which vide pag. 299 )
	Unrated	for Dyers use for every 20 s. value upon Oath ( except Drugs )

Rates.				Duties to be											
				Paid.				Repaid.							
<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20</i> <sup>Pts</sup>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20</i> <sup>Pts</sup>				
1	10			18	6	—	—	10	3	9	—				
5				3	1	7	18	1	14	3	8				
5				3	1	7	18	1	14	3	8				
				12	4	—	—	6	10	6	—			Mm	
				3	—	—	—	3	—	—	—				
12				7	6	5	—	4	2	17	—				
				3	2	—	—	3	3	2	—				
32				20	1	2	8	11	6	—	—			Aa	
9				5	7	15	—	3	2	3	—				
				4	—	—	—	4	—	—	—			L l	
				12	6	9	—	7	—	15	—				
				4	—	—	—	4	—	—	—				
2				1	5	—	18	14	1	10	—				
3				1	17	7	7	1	1	2	5			Aa	
4	16			3	—	2	4	13	10	17	—				
6				4	2	3	—	2	4	5	—				
15				9	4	17	—	5	3	12	—				
4				2	11	10	6	—	—	—	—			I i	
2				1	5	11	3	14	11	15	—				
30				18	16	1	10	10	11	10	10			Aa	
3				1	17	7	7	1	1	2	5				
5				27	9	4	—	4	9	6	—				
5				26	1	9	3	4	1	1	4				
5				28	1	6	—	4	9	6	—			Nn	
5				26	12	5	13	4	1	1	4				
5				28	9	6	—	4	9	6	—				
5				27	18	8	8	4	1	1	4				
1				12	6	9	—	7	—	15	—			Aa	
1				—	7	10	—	—	4	5	—				
				10	7	13	—	5	1	19	—			Ff	
				12	6	9	—	7	—	15	—			A a	
				10	7	13	—	5	1	19	—			Ff	

*All other French Poundage Goods Unrated not specially mentioned (except Chocolate, Cotton Manufactures, Diamonds, Dice, Drugs, Hides, Japan'd Wares, Leather, Linen, Mum, Pictures, Perry, Skins, Sope, Tea, Toys, &c. as to which observe the Directions page 299.) for every 20 s. value upon Oath, viz.*

Duties to be { Paid ——— l. o. 12. 6. 09. } A a  
 { Repaid ——— o. 7. o. 15. }

The Marginal Letters of Reference on the Right Hand of the preceding Table, direct to the Particular Branches of the Revenue which compose the Duties to be Paid in the Second Column, and are to be found by the following Numbers.

Refer.	Number of the Branches.									
A a —	J	2	3	4	8	13	—	—	—	—
B b —	I	2	3	4	13	14	26	—	—	—
C c —	I	2	3	4	8	12	13	23	—	—
D d —	I	$\frac{1}{3}$ 2	$\frac{1}{3}$ 3	$\frac{1}{3}$ 4	$\frac{1}{3}$ 8	$\frac{1}{2}$ 12	$\frac{1}{3}$ 13	23	—	—
E e —	I	2	3	4	8	12	13	23	—	—
F f —	I	8	13	—	—	—	—	—	—	—
G g —	$\frac{1}{3}$ I	$\frac{1}{3}$ 8	$\frac{1}{3}$ 13	—	—	—	—	—	—	—
H h —	$\frac{1}{3}$ I	$\frac{1}{3}$ 2	$\frac{1}{3}$ 3	$\frac{1}{3}$ 4	$\frac{1}{3}$ 8	12	$\frac{1}{2}$ 13	23	—	—
I i —	I	2	3	4	8	13	28	—	—	—
K k —	I	2	3	4	8	13	22	23	—	—
L l —	I	2	3	4	8	13	24	—	—	—
M m —	I	2	3	8	13	28	—	—	—	—
N n —	I	2	3	4	5	13	14	—	—	—

NB. The Branches are Number'd as they stand Page 1 & 2. except the ditional Duty, which is Number'd 28. for the Reasons Page 195.

Those mark'd with an Asterisk, pay the Old Subsidy according to 22 C. 2. c. 13.

For further Explanation (if necessary) vide Page 84.

A Table of the Total Net Duties payable upon *French* Wine Imported by *British* in *British* Ships, all Discounts deducted, with their respective Drawbacks upon Exportation.

## London.

## Duties to be

		Paid.				Repaid.			
		l.	s.	d.	20P <sup>s</sup>	l.	s.	d.	20P <sup>s</sup>
For Sale ———	{ fill'd, the Ton ———	56	5	4	2	23	5	6	—
	{ unfill'd, the Ton ———	53	9	6	1	21	8	10	2
For private Use {	fill'd, the Ton ———	56	17	6	—	23	5	6	—
	unfill'd, the Ton ———	54	—	2	8	21	8	10	2
By Vintners and Retailers ——— {	fill'd, the Ton ———	57	5	6	—	23	5	6	—
	unfill'd, the Ton ———	55	6	5	6	21	8	10	2
For Prizage ——— {	fill'd, the Ton ———	49	2	—	—	16	10	—	—
	unfill'd, the Ton ———	47	2	1	18	15	8	4	16

All Wines are to pay beside, for the City Orphans, 4 s. *per* Ton. 5 & 6 W. & M. c. 10.

## Out Ports.

For Sale ———	{ fill'd, the Ton ———	51	15	4	2	18	15	6	—
	{ unfill'd, the Ton ———	49	10	3	12	17	9	7	14
For private Use {	fill'd, the Ton ———	52	7	6	—	18	15	6	—
	unfill'd, the Ton ———	50	1	—	1	17	9	7	14
By Vintners and Retailers ——— {	fill'd, the Ton ———	52	15	6	—	18	15	6	—
	unfill'd, the Ton ———	51	7	2	18	17	9	7	14
For Prizage ——— {	fill'd, the Ton ———	46	2	—	—	13	10	—	—
	unfill'd, the Ton ———	44	9	4	7	12	15	7	4

Note, Wines carried from the Out-Ports to London, are to pay there what they paid short before, vide page 51.

For Aliens Duty, vide page 8. 11. 32. 40 & 87.

A Table shewing the particular Net Duties to be Paid or Secured upon *French Wines Imported*, Discounts and all other Allowances deducted.

London.			Fill'd the Ton.			Unfill'd the Ton.		
			l.	s.	d.	l.	s.	d.
Old Subsidy ( <i>except on</i> By British — { Paid —			4	10	—	3	19	2 $\frac{1}{2}$
<i>Prizage Wines</i> ) — By Strangers — { Paid —			6	—	—	5	5	7 $\frac{1}{4}$
Additional Duty ( <i>except on Prizage</i> Paid —			2	15	6	2	8	10
<i>Wines</i> ) — Secured			3	—	—	2	12	9 $\frac{3}{4}$
New Subsidy — { By British — { Paid —			4	10	—	3	19	2 $\frac{1}{2}$
— { By Strangers — { Paid —			6	—	—	5	5	7 $\frac{1}{4}$
One Third Subsidy — { By British — { Paid —			1	10	—	1	6	4 $\frac{3}{4}$
— { By Strangers — { Paid —			2	—	—	1	15	2 $\frac{1}{2}$
Two Thirds Subsidy — { By British — { Paid —			3	—	—	2	12	9 $\frac{3}{4}$
— { By Strangers — { Paid —			4	—	—	3	10	4 $\frac{3}{4}$
— { For Sale — { Paid —			6	19	10	6	3	—
— { For private Use — { Secured			7	7	2 $\frac{1}{2}$	6	9	6 $\frac{1}{2}$
Old Impost — { By Vintners and Retailers — { Paid —			7	12	—	6	13	9 $\frac{1}{4}$
— { For Prizage — { Paid —			8	—	—	8	—	—
— { Secured			7	12	—	6	13	9 $\frac{1}{4}$
— { Secured			8	—	—	7	—	9 $\frac{1}{4}$
Impost 169 $\frac{2}{3}$ — { Paid —			7	10	—	7	10	—
— { Secured			8	—	—	8	—	—
French Duty ( <i>as in Page (30)</i> ) — { Paid —			25	—	—	25	—	—
Coinage ( <i>except on Prizage Wines</i> ) — { Paid —			—	10	—	—	0	—

Out-



Out-Ports.			Fill'd the Ton.			Unfill'd the Ton		
			<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Old Subsidy ( <i>Except on Prizage Wines</i> )	By British	Paid	3	—	—	2	12	9 $\frac{3}{4}$
	By Strangers	Paid	4	10	—	3	19	2 $\frac{1}{2}$
Additional Duty ( <i>except on Prizage Wines</i> )		Paid	2	15	6	2	8	10
		Secured	3	—	—	2	12	9 $\frac{3}{4}$
New Subsidy	By British	Paid	3	—	—	2	12	9 $\frac{3}{4}$
	By Strangers	Paid	4	10	—	3	19	2 $\frac{1}{2}$
One Third Subsidy	By British	Paid	1	—	—	—	17	7 $\frac{1}{4}$
	By Strangers	Paid	1	10	—	1	6	4 $\frac{1}{2}$
Two Thirds Subsidy	By British	Paid	2	—	—	1	15	2 $\frac{3}{4}$
	By Strangers	Paid	3	—	—	2	12	9 $\frac{3}{4}$
Old Imposit	For Sale	Paid	6	19	10	6	3	3 $\frac{3}{4}$
		Secured	7	7	2 $\frac{1}{2}$	6	9	6 $\frac{1}{2}$
	For private Use	Paid	7	12	—	6	13	9 $\frac{1}{4}$
	By Vintners and Retailers	Paid	8	—	—	8	—	—
	For Prizage	Paid	7	12	—	6	13	9 $\frac{1}{4}$
		Secured	8	—	—	7	—	9 $\frac{1}{4}$
Imposit 169 $\frac{1}{2}$ .		Paid	7	10	—	7	10	—
		Secured	8	—	—	8	—	—
French Duty ( <i>as in Page (30)</i> )		Paid	25	—	—	25	—	—
Coinage ( <i>except on Prizage Wines</i> )		Paid	—	10	—	—	10	—

Note, *Wines Imported in Foreign Bottoms by British, pay Strangers Duty, as in Page (8 & 11)*

*In this last Table, and likewise in that Page (49) the Duties are Calculated for Practice, and consequently not reduc'd below a Farthing, being the lowest Piece of Coin current in England.*

## *East India Goods.*

OF these some are Rated, and pay the Duties certain, some are Unrated and pay the Duties *ad Valorem*, and some are partly Rated, and partly Unrated.

*Rated East-India Goods* are to be Computed, as the like Goods coming from any other Place (regard being had to the 20 *per Cent.* for Impost 1690, as in Page 19 and 20.) But by the 10 *A. c.* 29. the Company have the Privilege of Landing such Goods (and Coffee likewise) by Bills at Sight, giving Bond for Payment of the Duties at  $\frac{2}{3}$  Months (that is at 2 *Gales* or Terms of Payment, whereof the first is payable at 6 Months, the other at 12) from the time in which the Master of the Ship Reports, or ought to have Reported his Vessel, with the same Deductions and Allowances which are to be made to other Merchants, when the Duties are paid down before Landing. Examples therefore seem needless, Reference being pray'd to *Part. I.* and *II.*

*Goods Unrated* paying Duties *ad valorem* (except Coffee, which pays the *uncertain* Duties according to the Oath of the Importer, and also except Tea, Muslins, White Callicoes, Dimities, and other *Manufactures of Cotton*, which pay some Duties *ad valorem* under special Regulations) are Computed according to the Gross Price at the Candle, after Deduction of the Allowances directed to be made by 2 and 3 *A. c.* 9. §. 7. and Bond is taken accordingly upon Landing. Which Clause runs in these Words.

‘ And it is hereby Enacted and Declared, That the Value of such Goods, according to which the said Duties are to be paid (except Coffee, as aforesaid) shall be reckoned according to the Gross Price at which such Goods shall be sold, making such Allowances *only* out of the same, as are hereafter mentioned (that is to say) It is hereby Enacted, That out of the Value of the said Goods so to be ascertained by the Price at the Candle, as aforesaid, there shall be a Deduction and Allowance made of *so much as the Net Duties payable* to Her Majesty for the same Goods respectively do amount unto, (except the Duty of Five Pounds *per Centum* payable to the Queen for the use of the said Company) and so much as the respective Companies or Traders aforesaid, shall *bona fide*, allow for Prompt Payment to the Persons who at such Sale shall buy the said Goods at Time: And also upon the whole Values of the said Goods so to be Ascertain'd by the Price at the Candle, there shall be Deducted and Allow'd Six Pounds for every Hundred Pounds to the said Companies and Traders respectively, for their Charges in keeping the said Goods from the time such Goods are Imported, till the Sale by the Candle: And in that Proportion for a greater or lesser Quantity.

Note, *The Allowance made by the Company to the Buyers for Prompt Payment, is usually 6 and  $\frac{1}{2}$  per Centum.*

The Method that has been practised in Calculating the Duties on such Unrated Goods, is according to the following Examples.

Suppose

Suppose certain *China Ware* or *Porcelan* fold at the Candle for l. 100. — —

<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
35.	7.	6.	Reduc'd Val.	18 <i>d.</i> per Pound	7.	10. —
				Discount.	—	7. 6.
2.	13.	$3\frac{3}{4}$ .	18 <i>d.</i> per Pound.			
—	2.	$7\frac{3}{4}$ .	Discount.	N <sup>o</sup> 1	7.	2. 6.
				2	7.	2. 6.
2.	10.	5.	— N <sup>o</sup> 1.	3	2.	7. 6.
2.	10.	5.	— 2.	4	4.	15. —
—	16.	$9\frac{3}{4}$ .	— 3.	7	18.	15. —
1.	13.	$7\frac{1}{4}$ .	— 4.	12	12.	— —
6.	12.	8.	— 7.			
4.	4.	$10\frac{3}{4}$ .	— 12.	Duties Gros	52.	2. 6.
				Charges	6.	— —
18.	8.	$9\frac{3}{4}$ .	Duties Net.	Prompt Payment	6.	10. —
						<u>64. 12. 6.</u>

Reduc'd Value 35. 7. 6.

Suppose 252 Gallons Arrack fold at the Candle for l. 100. — —

<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
7.	6.	—	Reduc'd Value.	12 <i>d.</i> per Pound	5.	— —
				Discount	—	5. —
—	7.	$3\frac{1}{2}$ .	12 <i>d.</i> per Pound.			
—	—	$4\frac{1}{2}$ .	Discount.	N <sup>o</sup> 1	4.	15. —
				2	4.	15. —
—	6.	11.	— N <sup>o</sup> 1.	3	1.	11. 8.
—	6.	11.	— 2.	4	3.	3. 4.
—	2.	$3\frac{1}{2}$ .	— 3.	7	18.	15. —
—	4.	$7\frac{1}{2}$ .	— 4.	14	1.	— —
1.	7.	6.	— 7.			
1.	—	—	— 14.	Customs	34.	— —
				Excise	46.	4. —
3.	8.	3.	Customs.			
46.	4.	—	Excise.	Duties Gros	80.	4. —
				12 & $\frac{1}{2}$ per Cent.	12.	10. —
49.	12.	3.	Duties Net.			<u>92. 14. —</u>

Reduc'd Value 7. 6. —

From these Two Examples 'tis obvious there is a greater Allowance given out of the Gros Price at the Candle, for the Duties, than really they come to ; For in the First there is *l. 52. 2. 6.* and in the Second, *l. 80. 4.* deducted for Duties ; whereas the *Net Duties payable* (the Words of the Act) in those Examples are but *l. 18. 8. 9 $\frac{3}{4}$ .* in the one, and *l. 49. 12. 3.* in the other ; And from this way of Computing, it follows, That the more Impositi-

ons are granted upon such Goods, the less will accrue to Her Majesty, as will appear demonstrably by repeating those Two Examples, and supposing a further Duty charged on each of 24 per Cent. according to the gross Price at the Candle.

		Certain China Ware sold at the Can-		dle for		} l. 100. — —	
l. 11. 7. 6		{ Reduc'd		value.		l. 7. 10. —	
— 17. $\frac{3}{4}$		— — 10 $\frac{1}{4}$				— 7. 6	
— 16. 2 $\frac{1}{2}$		— — N <sup>o</sup> 1.				7. 2. 6	
— 16. 2 $\frac{1}{2}$		— — 2.				7. 2. 6	
— 5. 5		— — 3.				2. 7. 6	
— 10. 9 $\frac{1}{2}$		— — 4.				4. 15. —	
2. 2. 8		— — 7.				18. 15. —	
1. 7. 3 $\frac{1}{2}$		— — 12.				12. — —	
2. 14. 7		{ Suppos'd		Duty.		Suppos'd } 24. — —	
		{ Duties		Gross—		} 76. 2. 6	
l. 8. 13. 2		Duties Net		12 & $\frac{1}{2}$ }		per Cent. }	
						12. 10. —	
						88. 12. 6	

Reduc'd value ——— l. 11. 7. 6

252 Gallons Arrack Sold at the Candle for ——— l. 100. — —

l. 5. — —	
— 5. — —	
N <sup>o</sup> 1— 4. 15. —	
2— 4. 15. —	
3— 1. 11. 8	
4— 3. 3. 4	
7— 18. 15. —	
14— 1. — —	
Suppos'd }	
Duty— } 24. — —	

Customs — 58. — —  
Excise — 46. 4 —

Duties }  
gross— } 104. 4. —  
12 &  $\frac{1}{2}$  }  
per C<sup>t</sup>. } 12. 10. —

There being no reduc'd Value, by which to work for the uncertain Duties, the Queen loses them, and receives only, viz.

l. 1. — — Coinage.  
46 4. — Excise.  
47. 4. — Duties Certain.

Allowance exceeds }  
the gross Price— } l. 16. 14. —

So that if such a further Duty were to be laid on *China Ware*, the Queen, instead of gaining by it, would be a considerable loser: for

The Duties on *China Ware* formerly came to ——— *l.* 18. 8. 9 $\frac{3}{4}$   
And by a further Duty of 24 *per Cent.* reduced to ——— 8. 13. 2

Loss on every *l.* 100. — — by adding 24 *per Cent.* — *l.* 9. 15. 7 $\frac{3}{4}$

And upon Arrack the granting a New Duty of *l.* 24 *per Cent.* would not only deprive Her Majesty of the designed Increase of Her Revenue, but likewise of Five other entire Duties payable by former Acts.

To Rectifie which, and that both the Queen and Company may have Justice, the following Method of Calculating the Duties on *East India* Goods Unrated has been propos'd, as more agreeable both to the Intent and Letter of the Law, than the former.

*l.* 100. — — *China Ware* Sold at the Candle for — *l.* 100. — —  
1. 6. — — Charges, &c. 18 *d.* *per Pound* 7. 10. —  
6. 10. — Prompt Paym. Discount — — 7. 6

12. 10. — — —

87. 10. — Net Value.  
29. 19. 7 $\frac{1}{2}$  Duties allow'd.

57. 10 4 $\frac{1}{2}$  Reduced Value.

4. 6. 3 $\frac{1}{4}$  18 *d* *per Pound.*  
— 4. 3 $\frac{3}{4}$  Discount.

N<sup>o</sup> 1 — 7. 2. 6  
2 — 7. 2. 6  
3 — 2. 7. 6  
4 — 4. 15. —  
7 — 18. 15. —  
12 — 12. —

Duties Gross — *l.* 52. 2. 6

4. 1. 11 $\frac{1}{2}$  — N<sup>o</sup> 1.  
4. 1. 11 $\frac{1}{2}$  — 2.  
1. 7. 3 $\frac{3}{4}$  — 3.  
2. 14. 7 $\frac{3}{4}$  — 4.  
10. 15. 8 $\frac{1}{2}$  — 7.  
6. 18.  $\frac{1}{2}$  — 12.

Proportion.

As *l.* 152. 2. 6 is to *l.* 52. 2. 6 so is  
*l.* 87. 10. — to *l.* 29. 19. 7 $\frac{1}{2}$  Thus,

*l.* 29. 19. 7 $\frac{1}{2}$  — Duties Net.

152. 2. 6	52. 2. 6	29. 19. 7 $\frac{1}{2}$
20	20	20
3042	1042	1752
12	12	12
36510	12510	21000

Proof.

57. 10. 4 $\frac{1}{2}$  Reduc'd Val.  
12. 10. — 12 &  $\frac{1}{2}$  *per Ct.*  
29. 19. 7 $\frac{1}{2}$  — Duties Net.

21000	
12510000	
25020	12
36510)262710000	(7195 (59.9
	7 <i>l.</i> 29. 19. 7 $\frac{1}{2}$
	71400
	348900
	203100
	20550

*l.* 100. — — — Gross Price.

*l.* 100

l. 100. — — { 252 Gallons Arrack, Sold at the Can- }		l. 100. — —	
{ dle for ————— }			
l. 1. — —	N <sup>o</sup> 12.	12 d. per Pound—	5. — —
46. 4. — —	26.	Discount ———	— 5. — —
47. 4. — Duties Certain.		N <sup>o</sup> 1 ———	4. 15. — —
12. 10. — Charges, &c.		2 ———	4. 15. — —
59. 14. — —		3 ———	1. 11. 8
47. 6. — — Net Value.		4 ———	3. 3. 4
9. 19. 11 $\frac{3}{4}$ Duties Uncertain.		7 ———	18. 15. — —
30. 6. $\frac{1}{4}$ — Reduc'd Value.		Duties Gross—l. 33. — —	
1. 10. 3 $\frac{1}{2}$ — 12 d. per Pound.		<i>Proportion,</i>	
— 1. 6 ——— Discount.		As l. 133. — — is to l. 33. — — So	
		is l. 40. 6. — to l. 9. 19. 11 $\frac{3}{4}$	
1. 8. 9 $\frac{1}{2}$ ———	N <sup>o</sup> 1.	Work as in the last Example.	
1. 8. 9 $\frac{1}{2}$ ———	2.		
— 9. 7 ———	3.		
— 19. 2 $\frac{1}{2}$ ———	4.		
5. 13. 7 $\frac{1}{4}$ ———	7.		
9. 19. 11 $\frac{3}{4}$ Duties Uncertain.		<i>Proof,</i>	
1. — — ——— N <sup>o</sup> 14.		Reduc'd Value—l. 30. 6. $\frac{1}{4}$	
10. 19. 11 $\frac{3}{4}$ ——— Customs.		12 and $\frac{1}{2}$ per Cent. — 12. 10 — —	
46. 4. — ——— Excise.		Duties Certain ——— 47. 4. — —	
		Duties Uncertain ——— 9. 19. 11 $\frac{3}{4}$	
l. 57. 3. 11 $\frac{3}{4}$ ——— Duties Net.		Gross Price ——— l. 100. — —	

From these Two Examples it may be observ'd, That the Net Duties *uncertain*, arising from the Price at the Candle, are found by Proportioning the *Net Value* to the *Gross Value and Duties*; For in the Example of *China Ware*, That Parcel which without regard to the Duties was worth ————— l. 100 — —

Being chargeable with the Gross Duties amounting to ——— 52 2 6

The Value of the Goods is advanc'd to ————— l. 152 2 6

And consequently the same Proportion that the *Gross Value* holds to the *Gross Duties*, the Net Value must to the *Net Duties*; The Truth of which Operation is evident, Because if from the Net Value you deduct the Sum discover'd for the Total Amount of the Net Duties uncertain or *ad Valorem*, the Remainder is the Reduc'd Value, or such a Sum as will produce the particular Duties of which that Total consists; For farther Proof, add together the Reduc'd Value, Net Duties, and Charges, &c. allow'd to the Company, and it will yield the Gross Price at the Candle.

In the First Example, the Company have an Allowance of the 12 and  $\frac{1}{2}$  per Cent. out of the Gross Price, and from the Remaining  $\text{£} 87. 10. —$  an Abatement of the Duties paid, being  $\text{£} 29. 19. 7\frac{1}{2}$ : In the Second, they have likewise a Deduction of the 12 and  $\frac{1}{2}$  per Cent. and of the Duties Certain, and from the Remaining  $\text{£} 40. 6. —$  a further Allowance of the other Duties payable, being  $\text{£} 9. 19. 11\frac{3}{4}$ .

	China Ware	Arrack
$\text{£} 100. —$ — Value, By $\left\{ \begin{array}{l} \text{this Operation} \\ \text{the former way} \end{array} \right.$	$\text{£} 29. 19. 7\frac{1}{2}$ $\text{£} 18. 8. 9\frac{3}{4}$	$57. 3. 11\frac{3}{4}$ $49. 12. 3$
Difference on every $\text{£} 100. —$ — Value	$\text{£} 11. 10. 9\frac{3}{4}$	$7. 11. 8\frac{3}{4}$

But the Advantage arising to the Revenue by this way of calculating the Duties, will further appear by working the Two Examples with the supposed Additional Duty of  $\text{£} 24. —$  upon every  $\text{£} 100. —$  Value, according to the Gross Price at the Candle, after this Method, as was done before the other way.

$\text{£} 100. —$  —  $\left\{ \begin{array}{l} \text{Certain China Ware, or Porcelain fold at} \\ \text{the Candle for} \end{array} \right. \text{£} 100. —$

$\text{£} 6. —$ — Ware-house.	$7. 10. —$
$\text{£} 10. —$ Prompt Payment.	$— 7. 6$
$\text{£} 12. 10. —$	
$87. 10. —$ — Net Value.	N <sup>o</sup> 1— $7. 2. 6$
$37. 16. 4\frac{1}{2}$ — Duties uncertain.	2— $7. 2. 6$
	3— $2. 7. 6$
$49. 13. 7\frac{1}{2}$ Reduc'd Value.	4— $4. 15. —$
	7— $18. 15. —$
$3. 14. 6$	12— $12. —$
$— 3. 8\frac{3}{4}$	Supposed Duty— $24. —$
	Duties Gross— $\text{£} 76. 2. 6$
$3. 10. 9\frac{1}{4}$ ————— N <sup>o</sup> 1.	
$3. 10. 9\frac{1}{4}$ ————— 2.	
1. 3. 7 ————— 3.	
2. 7. $2\frac{1}{4}$ ————— 4.	
9. 6 $3\frac{1}{2}$ ————— 7.	
5. 19. $3\frac{1}{2}$ ————— 12.	
11. 18. $6\frac{1}{4}$ ————— Supposed Duty	

$\text{£} 37. 16. 4\frac{1}{2}$  Duties Net.

Proportion,

As  $\text{£} 176. 2. 6$  is to  $\text{£} 76. 2. 6$  so is  
 $\text{£} 87. 10. —$  to  $\text{£} 37. 16. 4\frac{1}{2}$ .

Work as in page (313)

*l.* 100. — — Arrack, 252 Gallons sold at the Candle for— *l.* 100. — —

*l.* 1. — — Coinage.

46. 4. — — Excise.

5. — —

— 5. — —

47. 4. — Duties Certain.

N<sup>o</sup> 1—

4. 15. —

12. 10. — — Charges, &c.

2—

4. 15. —

59. 14. — —

3—

1. 11. 8

40 6. — — Net Value.

4—

3. 3. 4

14. 12. 7½ — — Duties uncertain.

Supposed Duty

7—

18. 15. —

24. — —

25. 13. 4½ Reduc'd Value.

Duties Gross — *l.* 57. — —

1. 5. 8

1. 3½

*l.* 1. 4. 4½ — — — — — N 1.

Proportion,

1. 4. 4½ — — — — — 2.

— 8. 1½ — — — — — 3.

As *l.* 157. — — is to *l.* 57. — —

— 16. 3 — — — — — 4.

so is *l.* 40. 6. — — to *l.* 14. 12. 7½

4. 16. 3½ — — — — — 7.

6. 3. 2½ — — — — — Supposed Duty

Work as in page (313)

14. 12. 7½ Duties Uncertain.

47. 4. — — — — — ditto Certain.

*l.* 61. 16. 7½ Total Net Duties.

So that every  
*l.* 100. value  
by adding  
24 per Cent.

produces { The New way—*l.* 37. 16. 4½.  
The Old way — 8. 13. 2.

China Ware.

Arrack.

61. 16. 7½.

47. 4. —

Difference to the QUEEN'S Advantage *l.* 29. 3. 2½.

14. 12. 7½.

According to the foregoing Examples all other Manufactured East India Goods paying Duty *ad Valorem*, may be wrought (*mutatis mutandis*) except the following Commodities, which are under special Regulations.

Coffee by 10 A. c. 26. §. 23. is to pay such Duties only upon Importation as would not have been drawn back upon Exportation, and to be Secured in Warehouses: So much as is delivered out for Consumption to pay the remaining part of the Duties, &c. as in Page (40) and is thus wrought.



400 Pounds Coffee, value upon Oath ————— £. 100 — —

On delivery out of the Warehouse.

l. 2. 7. 6 — N<sup>o</sup> 1  $\frac{1}{2}$   
 4. 15. — — 2  
 1. 11. 8 — — 3  
 3. 3. 4 — — 4  
 4. 13. 9 — — 8  
 6. 13. 4 — — 11  $\frac{2}{3}$   
 10. — — — — 12  
 20. — — — — 23

6 d. per Pound ————— 2. 10. —  
 Discount ————— — 2. 6

N<sup>o</sup> 1  $\frac{1}{2}$  — 2. 7. 6.  
 11  $\frac{1}{3}$  — 3. 6. 8.

Total at Importation — 5. 14. 2  
 Upon Delivery for }  
 Confumption — 53. 4. 7

£. 53. 4. 7. For Confumption.

In all — £. 58. 18. 9

Tea (*mutatis mutandis*) is under the same Regulations, and to be wrought the same way, but by Proportion, as in page 313.

30 Pieces White Callicoos, fold at the } £. 100. — —  
 Candle for —————

l. — 15. —  
 — — 9

15 per Cent. — 15. — —  
 Discount for }  
 Prompt Payment } — 15. —

— 14. 3 — N<sup>o</sup> 1.  
 — 6. 5 — — 28.  
 — 14. 3 — — 2.  
 — 4. 9 — — 3.  
 — 9. 6 — — 4.  
 2. 16. 3 — — 7.  
 14. 5. — — 10.

N<sup>o</sup> 10. — £. 14. 5. —

The 15 per Cent. is according to the gross Price at the Candle, *vide* Page (26) all the other Duties according to the Book of Rates.

l. 19. 10. 5 Total.

After the same manner Dimities and other Manufactures of Cotton, Rated, are to be wrought according to their respective Rates Part. III.

l. 100. — — Muslins, Flower'd, sold at the Candle for l. 100. — —

7. 12. 10. —Charges, &c.

14. 5. — 15 *per Cent.*

5. — —

— 5. —

26. 15. —

73.	5.	—	Net Value.
19.	—	II	Duties uncertain.

Nº I— 4. 15. —

28— 2. 2. Q

2— 4. 15. —

54. 4. 1 Reduc'd value.

3- I. II. 8

4- 3. 3. 4

7- 18. 15. —

$$\begin{array}{r} 2. \text{ } ^{\text{I}}4. \quad 2\frac{\text{I}}{2} \\ - \quad \quad 2. \quad 8\frac{\text{I}}{2} \end{array}$$

---

Duties Gross— 35. 2. 9

2. II. 6 ————— N<sup>o</sup> I.

I. 3. 2 ————— 28.

2. II. 6 ————— 2.

— 17. 2 ————— 3.

I. 14. 4 ————— 4.

10.	3.	3	<del>10.</del>	7.
-----	----	---	----------------	----

### Proportion,

As *l.* 135. 2. 9 is to *l.* 35. 2. 9  
so is *l.* 73. 5. — to *l.* 19. — II

Work as in Page (313)

*Proof.*

19. — 11 Duties uncertain.

14. 5. — 15 per Cent.

Reduc'd value ————— *l.* 54. 4. 1

Net Duties	{ certain—	14.	5.	—
	{ uncertain—	19.	—	11

12 &  $\frac{1}{2}$  per Cent. ————— 12. 10. —

**l. 33. 5. II. —Total.**

Gross Price—*l.* 100. — —

Cotton Manufactures Unrated are liable to the same Duties (except No. 28.) and to be wrought the same way.

NB. That the 15 per Cent. page 26. is not subject to the Allowances by  
2 & 3 A. c. 9. and so cannot be reduced.

*That East India Goods Unrated, if they be Manufactured, pay 20 per Cent. for Impost 1690. as in page (20.) But if they be not Manufactured, they pay only 5 per Cent. for Impost. 169 $\frac{2}{3}$ . as in page (24)*

*That by the Numbers are meant the Branches of the Revenue or Duties, as they stand Numbred in page (1 & 2.) except N<sup>o</sup> 28. by which is meant the Additional Duty, as in page (195.) And*

*That the Duties uncertain, according to the New Method of Computing them, vary as often as the Total amount of the Certain or Fixed Duties alters; for as that amount (as well as the 12 and  $\frac{1}{2}$  per Cent.) is to be deducted from the Gross Price at the Candle, the Reduc'd Value or remaining Sum, from which the Uncertain Duties are to be Calculated, must vary accordingly.*

From



# Duties Granted by 12 & 13 A. c. 9. Seff. 1.

For 32 Years from 2 August, 1714.

		l.	s.	d.
Paper Imported, viz.	Atlas — { Fine, the Ream —————	8	—	—
	{ Ordinary, the Ream —————	4	—	—
	Bastard, or Double Copy, the Ream —————	1	—	—
	Blue Royal, the Ream —————	1	—	—
	Cartridge Paper, the Ream —————	9	—	—
	Chancery double, the Ream —————	1	—	—
	Crown, { Genoa Crown { Fine, the Ream —————	9	—	—
	{                { Second, the Ream —————	6	—	—
	voc. { German Crown, the Ream —————	6	—	—
	{ Fine, the Ream —————	2	—	—
	{ Second, the Ream —————	1	3	—
	Demy — { Printing, the Ream —————	10	—	—
	{ vocat. Genoa { Fine, the Ream —————	1	—	—
	{                { Second, the Ream —————	9	—	—
	{ voc. German Demy, the Ream —————	9	—	—
	Elephant { Fine, the Ream —————	4	—	—
	{ Ordinary, the Ream —————	1	7 <sup>1</sup> / <sub>2</sub>	—
	{ Fine, the Ream —————	1	3	—
	{ Second, the Ream —————	1	—	—
	Fools cap { voc. Genoa { Fine, the Ream —————	9	—	—
	{                { Second, the Ream —————	6	—	—
	{ voc. German Fools Cap, the Ream —————	6	—	—
	Imperial Fine, the Ream —————	8	—	—
	Lombard German, the Ream —————	6	—	—
	Medium — { Fine, the Ream, —————	3	—	—
	{ voc. Genoa Medium, the Ream —————	1	3	—
	Painted Paper, the Ream —————	4	—	—
	Pot, voc. { Superfine Pot, the Ream —————	1	—	—
	{ Second Fine Pot, the Ream —————	9	—	—
	Post, voc. Fine large Post, the Ream —————	1	3	—
	{ Fine, the Ream —————	4	—	—
	Royal — { voc. Holland { Fine, the Ream —————	1	7 <sup>1</sup> / <sub>2</sub>	—
	{                { Second, the Ream —————	1	—	—
	{ voc. Genoa Royal, the Ream —————	1	7 <sup>1</sup> / <sub>2</sub>	—
	Super Royal Fine, the Ream —————	6	—	—
All other Paper, White or Brown, or any other Colour or Kind whatsoever, (except Printed Books, Maps, and other Prints) l. 10. per Cent. according to the true and real value, which is for every 20 s. value		2	—	—
Mill'd-boards				
Past-boards				
boards — { Imported, the 112 lb. —————		2	6	—

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Linen Checquered and Striped, and all Linen Printed, Painted, Stained, or Dyed after the Manufacture, or in the Thread or Yarn, and Imported from any Foreign Parts (except Buckrams, Lawns, Canvas, Barras, and Silefia Neckcloths) <i>l.</i> 15. <i>per Cent.</i> according to the true and real value, which is for every 20 <i>s.</i> value		3	—
Sope Imported, the Pound			1
Starch Imported, the pound			2
Coals Exported beyond Seas (except to <i>Ireland, Isle of Man</i> , or Her Majesties Plantations,) <i>viz.</i>			
The Chaldron, <i>Newcastle</i> Measure	In Foreign Bottoms	5	—
	In <i>British</i> Bottoms	3	—

The Duties aforesaid are Appropriated (a) for 32 Years, as a Fund of Credit for the Payment of *l.* 1,400,000 — — borrow'd for the Service of the Year 1714. and are put under the Management of the Commissioners of the Customs in *England* and *Scotland* respectively (b).

The Duties on Sope, Paper, and Linen, are to be rais'd by the same Ways and Means, and under the same Regulations and Methods, and with the same *Privileges* and *Drambacks* (c) as the Duty on those Goods by 10 *A. c.* 19. (*pag.* 42.) And the Duty on Starch by the same Ways and Means, &c. as the Duty on that Commodity by 10 *A. c.* 26. (*pag.* 40) and the Duty on Coals according to 12 *Car.* 2. c. 4: and any other Law in force for Duties payable Outwards.

Stamps to be provided by the said Commissioners before the 2d of *August* 1714. for such Goods as are to be Stamp'd by 10 *A.* aforesaid (d), and the Powers and Penalties of that Act in case of Counterfeiting, or Altering, &c. extended to this (e).

- (a) cap. 9. §. 63.  
 (b) ditto — 10.  
 (c) ditto — 12.  
 (d) ditto — 13.  
 (e) ditto — 14.

An Abstract of the Laws Pass'd in the First Session  
of Parliament 12 & 13 *Anne*, so far as relates to  
the Customs, Navigation, and Trade.

*With Directions and Examples accordingly.*

	Cap.	Sect.
<b>B</b> arras, Buckrams, Canvas, Lawns, Linen Striped, being White, and Silesia Neckcloths, Explain'd and not to be Chargeable with the Duty on Linen Che- quer'd, &c. by 10 <i>Ann. c. 19.</i> (page 42) ———	19	I
<b>B</b> onds (except Bail-Bonds) to be Stamp'd; written on Paper not Stamp'd, void till Stamp'd, and Payment of l 5. beside ———	9	21, 25
<b>B</b> ooks Printed beyond Seas and Imported, Bound or Un- bound, the l. 30. <i>per Cent. ad Valorem</i> by 10 <i>A. c. 19.</i> (page 42.) taken away ———	5	I
<i>In Page 54. the l. 70. value, and l. 21. Duty in the Ex- ample of Bound Books, are therefore to be dash'd out; So is the 6 s. to be Paid and Repaid at the Foot of the Brace belonging to Books, page 95. and the Marginal Reference I. is to be made D.</i>		
<b>B</b> uckrams, <i>vide</i> Barras.		
<b>B</b> ushel for Coals, <i>vide</i> Coals.		
<b>C</b> anvas, <i>vide</i> Barras.		
<b>C</b> oals Exported to Foreign Parts, a New Duty, <i>vide</i> page (321) <i>The 3 s. per Chalder, (page 203.) is therefore to be made 6 s. and the 12 s. per Chalder, 17 s.</i>		
—voc. Sea Coal and Culm, Bushel to be made round, with a plain even Bottom, to be 19 Inches and a half from Outside to Outside, and to contain a <i>Winchester</i> Bushel and a Quart of Water, the Chalder to contain 36 such Bushels heap'd up, and the Duties to be charg- ed accordingly ———	17	II
<b>D</b> eputations or Authorities granted to Collectors or other Inferior Officers of the Customs, not void by the Death or Removal of the Commissioners who Granted them. —	8	13
<i>fifth, vide page 239.</i>		
<b>F</b> lux, by an <i>Escape at the Press</i> , was omitted among the <i>Goods discharg'd from the <math>\frac{2}{3}</math> Subsidy (page 14.) Please therefore with the Pen to insert it after European Li- nen.</i>		
<b>G</b> oods brought into Her Majesties Storehouses for want of being Entred, and remaining there 12 Months Unen- tred, to be Sold by the Commissioners of the Customs by Publick Auction or Inch of Candle, the Produce —	8	II

whereof

	Cap.	Sect.
whereof is to be first applied to the Payment of the Freight, Primage and Charges of Warehouse-room, next the Duties, and the Overplus to be paid to the Proprietor or his Order ————	8	II
—Wreckt, <i>vide Ships</i> .		
Indle unwrought, <i>European</i> , commonly called Short Spinnal, discharged of the $\frac{2}{3}$ Subsidy after 20 July, 1714. and Explain'd to be within the meaning of the 7 A. c. 7. (page 13 & 14)	21	I
Interest upon Bonds, Contracts, &c. made or taken after 29 September, 1714. reduc'd to l. 5. per Cent. per Annum ————	16	I
—greater Interest reserv'd or taken, Bonds and Contracts void, and the Persons receiving the Money directly or indirectly, forfeit treble the Value ————	16	I
—Brokers and Solicitors, &c. taking above 5 s. for Brokerage upon l. 100 — — or above 12 d. for making or renewing any Bond, or Counterbond, or Bill, concerning the same, forfeit for every Offence l. 20 — — and Costs of Suit, and to suffer Half a Years Imprisonment ————	—	—
—This not to Prejudice Parliamentary Securities ————	—	—
Lawns, <i>vide Barras</i> , page (322).		
Leather Tann'd and Manufactured, and actually made into Goods or Wares, Exported on a proper Debenture, and Security given for the same, as directed by 9 A. c. 11. (page 38), and 10 A. c. 26. (page 41.) to Draw back (in lieu of the Two Thirds by those Acts directed) One Penny Half-penny for every Pound weight, and so in Proportion, from 2 August, 1714. to be paid out of the Duties by those Acts granted ————	9	64
—Sheep and Lamb-skins Tann'd, Taw'd, or Dress'd, Exported according to the Rules by the said Acts prescribed on Exportation of any Hides or Calve-skins, to Draw back Two third Parts of the Duties by those Acts granted ————	—	65
Linnen Striped, <i>vide Barras</i> and Silks, page 322, 325.		
Maps printed, the l. 30. per Cent. by 10 A. c. 19. (page 42.) taken away ————	5	I
In page 157. the 6 s. to be Paid and Repaid at the Foot of the Brace for Maps, is therefore to be dash'd out, and the Reference in the Margent made D.		
Milboards, the Duty Granted (page 320) is to be added to those in the Table between Page 56 and 57, and to the Sums to be Paid and Repaid (page 95.)		
Officers, <i>vide Deputations</i> , Ships, Silk, page 322, 324, 325.		
Paper, the Duties Granted (page 320.) to be added respectively to the Duties on Paper in the Table between page 56 and 57, and to the Sums to be Paid and Repaid on Paper, (page 161, 163 and 165.)		

Passboards, the Duty Granted (page 320) to be added to those in the Table aforesaid, and in page 95.

Prints Imported, the *l. 30 per Cent.* by 10 A. c. 19. }  
(page 42.) taken away. \_\_\_\_\_

The 6s. to be Paid and Repaid in page 167. at the Foot of the Brace for Prints, is therefore to be dash'd out.

Prizage in Scotland, which was depending as in page 32. is now determin'd not to be payable by the Subjects there.

Scaleboards, the Duty Granted (page 320) is to be added to those in the Table between page 56 and 57. and to the Sums to be Paid and Repaid page 95.

Sheep and Lamb-skins, vide Leather, page 323.

Ships coming into the Port of London for 10 Years from 10 July 1714. (except Colliers, Fishing-Vessels, and Ships in Ballast) to pay 3 *d. per Ton* for every Voyage Inwards, for stopping the Breach \_\_\_\_\_

—Coasters (except Colliers, Fishing-Boats and Vessels in Ballast) to pay 3 *s. per Voyage* \_\_\_\_\_

—Colliers to pay 1 *d. per Chalder* for Coals or Culm \_\_\_\_\_

—Accounts thereof to be laid Yearly before both Houses of Parliament \_\_\_\_\_

—Officers not to grant Dispatches till this Duty be paid, on forfeiture of *l. 50.* \_\_\_\_\_

—Ship and Tackle may be Distrain'd for Non-Payment, and sold in 10 Days \_\_\_\_\_

—If sufficient Money be raised before the Expiration of the 10 Years, this Duty to cease \_\_\_\_\_

—A Proviso exempting *Harwich* Packet-boats, and Coasters within the Port of *London*, as described by 1 A. cap. 26. and that the Two *Colchester* Packet-boats shall pay the 3 *s.* a Voyage but Four Times in the Year \_\_\_\_\_

Ships in Distress upon Application, Justices of the Peace and Officers of the Customs, to Summon People to their Assistance \_\_\_\_\_

—Officers and Constables to demand Assistance from any Ships of War, or other Ships at Anchor there. Superior Officers of such Ships refusing, forfeit *l. 100.* to the Officer of the Ship in Distress \_\_\_\_\_

—Persons Enttring, or endeavouring to Enter, such Ships in Distress, without Leave from the Officers of the Customs and Constables, or superior Officer of the Ship, or molesting the Persons Employ'd in saving such Ship or Goods, or when the Goods are saved, defacing the Marks of such Goods before the same be Entered in a proper Book, to make double Satisfaction in Twenty Days at the Discretion of the Two next Justices of the Peace, or to be sent to the House of Correction for Twelve Months \_\_\_\_\_

Cap. Sect.

5 I

17 I

— I

— 2

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— 7

— 10

— 15

— 16

— 17

18 I

— I

— 3

Ships



	Cap.	Sect.
<b>Ships in Distress</b> , Officers of the Customs, Commanders of such Ship, or Constables on Board, may Repel by force Persons pressing on Board to molest the Preservation of such Ship	—	3
Persons making a Hole in any such Ship, or stealing her Pump, or doing any thing tending to the immediate Loss of such Ship, and their Abettors, to be Guilty of Felony without Benefit of Clergy	—	5
In case of no Claim for Relief, Officers of the Customs may apply to the Three nearest Justices of the Peace, who are to put them in Possession of the Goods, taking a particular Account thereof in Writing, and the Officers Receipt for the same	—	2
Such Goods not legally Claim'd by the Rightful Owners in Twelve Months, to be Publickly Sold (and if Perishable, to be sold forthwith) and after Deduction of Charges, the Money to be transmitted to the Exchequer, to remain for the Benefit of the Rightful Owner, when appearing	—	2
Such Goods carried away and found on any Person, to be restored to the Owners, on forfeiture of treble the Value	—	4
Officers of the Customs and others assisting, to be Rewarded within Thirty Days, and in default may detain the Ship or Goods	—	2
Differences about the Salvage or Reward, to be decided by Three neighbouring Justices of the Peace	—	2
Officers abusing the Trust hereby reposed in them, to pay treble Damages, and made for ever after incapable of any Employment in the Customs	—	7
This Act to Commence from 1 <i>August</i> , 1714, and to continue for Three Years, and thence to the End of next Session of Parliament	—	8
This Act not to deprive Her Majesty or others of their Right to Wreckt Goods that shall be Flotsam, Jetsam, or Lagan	18	9
<b>Shoes</b> and Boots, vide <i>Leather in page 323.</i>		
<b>Silks</b> , Callicoes, and Linens Printed, Painted, Stained, or Dyed in <i>Great Britain</i> , to be Exported after 2 <i>August</i> , 1714. (for which Drawback is to be allowed) Exporters to give Notice before Shipping, to the proper Officer of the Customs where such Goods are to be Pack'd, who is to take off the Marks or Stamps, to take an Account of the Kinds and Quantities of such Goods, and to make a Return thereof to such Officer as the Commissioners of the Customs shall appoint to receive the same, without Fee or Reward	9	16
<b>Sops</b> soft fill'd in any Cask less than Barrels, Half-barrels, Firkins, and Half-firkins, forfeited, <i>l. 5.</i> to be paid by the Maker	—	19

	Cap. Sect.
<p>Tobacco Imported from 1 June, 1714. for 5 Years, and thence to the End of next Session of Parliament, an Allowance to be made at Importation of <i>l. 8. per Cent.</i> out of all the Duties, instead of the <i>l. 8</i> and <i>4 per Cent.</i> formerly allow'd out of the Impost only, (<i>as in page 16 and 17.</i>) and is not to be deducted from the Merchants on Exportation—</p>	8 1
<p>—of the <i>English</i> Plantations, the Additional Duty of <i>1 d. per lb.</i> (<i>pag. 9.</i>) The New Subsidy of <i>1 d. per lb.</i> (<i>page 12</i>) ; the <math>\frac{1}{3}</math> Subsidy, (<i>page 13</i>) ; and the Impost of <i>3 d. per lb.</i> and likewise the Impost Duty of <i>6 d. per lb.</i> on Tobacco of Foreign Plantations, (<i>page 16</i>) ; instead of the former Terms of Payment, shall be payable at 18 Months from the Merchants Entry, or from the End of 30 Days from the Masters Report, which shall first happen, and the Bonds to be taken accordingly—</p>	— 2
<p>—The said several Duties may be in one or more Bond or Bonds at the Election of the Importer or Proprietor—</p>	— 3
<p>—Upon payment of the said Duties upon Entry thereof, or at any time within 15 Months from the Date of the Bonds, The Importer or Proprietor shall, in lieu of all former Discounts for Prompt Payment out of all the said Duties, have an Allowance of <i>l. 10. per Cent. per Ann.</i> for the said 15 Months, and so proportionably for so many of the 15 Months as then remain unexpired—</p>	— 3
<p>—No Allowance for Prompt-Payment after 15 Months, nor for less than a Month—</p>	— 3
<p>—Nothing in this Act is intended to take away the Allowance of <i>8 per Cent.</i> out of the several Duties for Waste and Shrinkage. nor the Allowance of 5 in the Hundred out of the several Subsidies and Additional Duty by Virtue of the Act of Tonnage and Poundage and other Acts—</p>	— 4
<p>—Of the <i>English</i> Plantations (upon Payment of the <i>1 d. per lb.</i> for Old Subsidy as in <i>page 5.</i>) may be Lodged and Put into Warehouses (to be provided at the Merchants Charge, and approv'd by the Commissioners of the Customs) upon the Merchants giving his own Bond for Payment of the Duties within 15 Months—</p>	— 5
<p>—Such Tobacco to be under the Queen's and Merchants Locks for Security of the Duties, Merchants and their Servants to have free Access at all seasonable Hours, and the Officers to attend without Fee or Reward —</p>	— 5
<p>—Importer not offering good Security within the Fifteen Months for Payment of the remaining Duties at the End of Eighteen Months, nor Discharging his own Bond by Debentures on Exportation—</p>	8 5
tation	

	Cap.	Sect.
tation of such Tobacco, or Payment of the Duties, the Tobacco so remaining in the Warehouse for want of the Payment of the Duties, to be Sold publicly by Inch of Candle, by the Commissioners or Principal Officers of the Customs, giving the Proprietor 14 Days previous Notice, and the Product to be applied to the Payment of the Duties and Charges, and the Overplus, if any, rendred to the Proprietor—	8	5
Tobacco of the <i>English</i> Plantations, burnt in the Warehouses, Duties paid to be allow'd to the Owners, and the Bond for so much Discharg'd—	—	6
—Imported before the 25 <i>June</i> 1714. and not Entred, to be reckoned as Imported after 2 <i>June</i> , 1714. and to have all the Privileges of this Act—	—	7
—Of any Sort, Corrupt or Unmerchantable, to have no Allowance, but on the Merchants refusing to Enter, and Pay, or Secure the whole Duties for the same, to be Weigh'd by the Principal Officers, and publicly Burnt or Destroy'd, and the Owner discharg'd from paying Duty for the same—	—	8
—In consideration of Freight, Charges, and Defacing the Remainder, the Owner to be allow'd 25 lb Tobacco Duty-free, for every 100 lb Burnt or Destroy'd, by Certificate which is to be made out, pass'd and paid, without Fee, and the Tobacco therein mentioned not to be placed to the Merchants Export Account, so as such Allowance of 25 lb. <i>per</i> 100 lb. of Damag'd Tobacco does not exceed 150 lb. upon any Hoghead of <i>Aravoco</i> Tobacco, or 200 lb. upon any Hoghead of Sweet-scented Tobacco —	—	9
—Nothing herein to hinder the Merchants having an Allowance for Damaged Tobacco as usual, so as such Allowance doth not exceed 40 lb. of Tobacco upon any one Hoghead; such small Damages to be view'd and allow'd at the Scale —	—	10
—Several Parcels Exported from <i>Scotland</i> between 27 <i>March</i> , 1710. and 16 <i>April</i> following, Debentures to be made out and allowed for the same, as if Exported before that time —	—	12

Hence it follows, That instead of the Methods of Computation prescrib'd Page 5, 10, 12, 13, 16, 17, 18 and 56. the Duties on Tobacco are to be Calculated according to the following Examples and Directions till 1 June 1719. and thence to the End of the next Session of Parliament.

1200 lb. of Tobacco, *English* Plantation, (*Duties paid down*)

8 per Cent.	— 5 —	— 8 —		
	4 12			
5 per Cent.	— 4	7 $\frac{1}{4}$		
	4 7 4 $\frac{3}{4}$		Old Subsidy	— 4 7 4 $\frac{3}{4}$
12 & $\frac{1}{2}$ per Cent.	— 10 11			
Impost	— 15 —		Additional Duty	— 3 16 5 $\frac{1}{4}$
8 per Cent.	— 1 4 —		New Subsidy	— 3 16 5 $\frac{1}{4}$
			$\frac{1}{2}$ Subsidy	— 1 5 6
	13 16			
12 & $\frac{1}{2}$ per Cent.	— 1 14 6		Impost	— 12 1 6
				25 7 4 $\frac{1}{2}$

Or it may be wrought by the value thus (as in page 53.)

lb. 1200 of Tobacco, *English* Plantation, (*Duties paid down.*)

8 per Cent —	100 — —		
	8 — —		
5 per Cent. —	92 — —		
	4 12 —		
12 & $\frac{1}{2}$ per Cent.	87 8 —	Old Subsidy —	87 8 —
	10 18 6		
Impost —	300 — —	Additional Duty	76 9 6
8 per Cent. —	24 — —	New Subsidy —	76 9 6
		$\frac{1}{3}$ Subsidy —	25 9 10
12 & $\frac{1}{2}$ per Cent.	276 — —		
	34 10 —		
		Impost —	241 10 —
			507 6 10
			25 7 4 $\frac{1}{4}$

**If**

		<i>l.</i>	<i>s.</i>	<i>d.</i>
If the Duties are to be Secured, Bond must be taken for	Additional Duty	4	7	4 $\frac{3}{4}$
	New Subsidy	4	7	4 $\frac{3}{4}$
	$\frac{1}{2}$ Subsidy	1	9	1 $\frac{1}{2}$
	Impost	13	16	—
<hr/>				
In ready Money,	Secured	23	19	11
	Old Subsidy	4	7	4 $\frac{3}{4}$
<hr/>				
Total		28	7	3 $\frac{3}{4}$

For working the Discounts *vide* page 51 & 52.

Note, *The Discount for Prompt-Payment is 10 per Cent. per Ann. and so proportionably, which for 15 Months is 12 and  $\frac{1}{2}$  per Cent. and consequently if the Duties be Bonded you must take a certain Proportion only of the 12 and  $\frac{1}{2}$  per Cent. according to the Number of Months of the 15 that remain unexpired at the Time of Payment.*

*The Duties on Tobacco of Foreign Plantations are still to be Computed as in Page 56; only in lieu of the former Allowances made on the Impost of such Tobacco, there is now to be allow'd 8 per Cent. for Shrinkage, and 12 and  $\frac{1}{2}$  per Cent. for Prompt-payment out of the said Impost Duty alone.*

NB. *Tobacco of the English Plantations only, has the Privilege of being Secured in Warehouses, &c.*

*Wares made of Leather, vide Leather, page 323.*  
*Wreck, vide Ships, page (324)*

## To Conclude,

**Y**OU have a View of the several Branches of the Revenue, with their respective Continuations, &c. in the First Part.

The Varieties in Computing the Duties may be Observ'd in the Tables, Page 49, 50, 56, 191, 193, 194, 195, 306, 308, 309. and in the Examples occasionally dispers'd through the First and Second Parts and Appendix.

In the Third Part you have the Rates and Duties to be Paid or Drawn back at a Glance, with References respectively directing how to Compute them.

In the Index and Appendix the Laws and other principal Matters in the Book, are Abstracted under proper Heads.

Throughout the Whole you have the necessary Rules, Directions, and Schemes, for Practice.

And 'tis hop'd upon Perusal, it will be found fully to answer the Title Page, and to be Serviceable to all concern'd in the Customs or Trade.

**F I N I S.**









James Hamilton Esq.



